

MANUAL
BOARD OF FINANCE
AND TAXATION
JERSEY CITY

1878 - 79

MANUAL

OF THE

Board of Finance and Taxation,

OF JERSEY CITY,

FOR THE YEAR 1878-79.

PRINTED BY ORDER OF THE BOARD.

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JERSEY CITY:

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MEMBERS

OF THE

BOARD OF FINANCE AND TAXATION.

JOHN MULLINS, - - - - - PRESIDENT.

JOHN T. VAN CLEEF, - - - - - CLERK.

MARCUS BEACH,
M. M. DROHAN,
SIMEON H. SMITH,
ISAAC W. TAUSSIG.

C41892

STANDING COMMITTEES.

1878-79.

FINANCE,

TAUSSIG, BEACH, SMITH, DROHAN.

TAXES AND CONCURRENT RESOLUTIONS,

SMITH, DROHAN, TAUSSIG, BEACH.

SALARIES AND CLAIMS.

BEACH, SMITH, DROHAN, TAUSSIG.

PRINTING, STATIONERY AND SUPPLIES,

DROHAN, TAUSSIG, BEACH, SMITH.

MINUTES.

Special meeting of the Board of Finance and Taxation for the purpose of organizing held in the City Hall, on Saturday, April 13th, 1878, at 9 o'clock, P. M.

Present—Messrs. Heppenhimer, Mullins and Smith.

Absent—Messrs. Beach and Drohan.

Mr. Smith nominated Mr. Heppenhimer as temporary President, he declined to serve and nominated Mr. Smith.

Mr. Smith having received the unanimous vote of the members present was duly declared elected.

On motion of Mr. Mullins, John T. Van Cleef was nominated for temporary clerk, he having received the unanimous vote of the members present was duly declared elected.

On motion the Board took a recess for ten minutes.

On reassembling those present were Messrs. Heppenhimer, Mullins and Smith. Those absent were Messrs. Beach and Drohan.

By Mr. Heppenhimer and carried, Moved, That we do now elect a permanent President.

Mr. Heppenhimer nominated Mr. Mullins.

The President pro tem appointed Mr. Heppenhimer as teller.

On the first ballot three votes were cast, Mr. Mullins received one vote, and two votes were blank.

No one having received a sufficient number of votes, the President pro tem, ordered another ballot.

On the second ballot Mr. Mullins received three votes and was duly declared elected President for the ensuing year.

The President appointed Messrs. Beach, Smith, Drohan and Heppenhimer as a temporary Committee on Finance.

Messrs. Drohan, Beach, Heppenhimer and Smith as a temporary Committee on Taxes and Concurrent Resolutions.

Messrs. Heppenhimer, Drohan, Smith and Beach as a temporary Committee on Salaries and Claims

Messrs. Smith, Heppenhimer, Beach and Drohan as a temporary Committee on Printing, Stationery and Supplies.

By Mr. Smith and carried. Moved that the rules and regulations of the old Board of Finance and Taxation be taken as the rules and regulations for this Board until otherwise ordered.

The official bond of David C. Joyce as Police Commissioner, with Patrick Dowling and Michael L. Desmond, as sureties, was presented and on motion referred to the temporary Committee on Finance.

The temporary Committee on Finance reported on the official bond of David C. Joyce, Police Commissioner, recommending that the same be approved, spread at large on the bond book and filed.

The President having called for the ayes and nays the report was received and the recommendation adopted.

By Mr. Heppenhimer and carried: Resolved, That the clerk of this Board be and is hereby authorized to have 30 copies of the printed minutes of proceedings of the last Board of Finance and Taxation bound in book form, similar in binding to the manuals of last year.

By Mr. Smith: Moved, That when this Board adjourns it adjourn to meet on Thursday, April 18, 1878, at 7:30 o'clock p. m.

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk pro tem.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, April 18th, 1878, at 7:30 o'clock P. M.

Present—All the members.

The Clerk having read the minutes of the special meeting held April 13, 1878, on motion they were approved as read.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of James Mann and Albert Luysten both for return of difference between the old and new assessment. Petition of J. W. Hancox, to have taxes adjusted; all received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of B. F. Corduan of \$3 35, for repairing lock and fitting keys for office of Board of Finance and Taxation. Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The Corporation Counsel reported the following official bonds as drawn in legal form: Fire Commissioner Simeon M. Ayers, in the sum of \$15,000 with Charles T. Shone, Ephraim S. Wells, Thomas Miller, Charles E. Loeffler, Henry Storm and Thomas M. Asson as sureties.

Edward O'Donnell in the sum of \$15,000 with Francis W. Mitchell and Garret D. Van Reipen, as sureties.

John McDonough in the sum of \$15,000 with William W. Knight and Louis Heller as sureties.

Police Commissioner Frederick W. Wright, in the sum of \$15,000 with John O'Rourke and Patrick H. Tealing as sureties.

Constable Michael Kenney in the sum of \$1,000 with Peter Kenney, and Dennis Kelly as sureties.

Joseph Flynn, in the sum of \$1,000 with John J. Ard and Thomas Doran as sureties.

Peter Graham, in the sum of \$1,000, with Patrick Duff and Michael O'Rourke as sureties. All of the above bonds were received and referred to the Committee on Finance.

Claim of Charles Freeman of \$9 for services as judge of registry, Oct. 28, 1876, presented to the Board of Aldermen April 16th and referred to this Board. Received and referred to the Corporation Counsel.

Itemized requisition from the clerk of this Board for stationery. Received and referred to the Committee on Printing, Stationery and Supplies with power.

The City Comptroller reported the following receipts of the city treasury, April 11th to 17th, both days included:

General tax account, total.....	\$4,469 70
Assessment account, total.....	2,665 32
Water " " total.....	3,669 13
Sinking Fund, 1873, total.....	1,726 73
Sinking Fund, 1876, total.....	1,473 07

The City Treasurer reported the following balances credited to all the accounts in the National Banks at the close of business this day:

Balance credit tax account.....	
" " assessment account.....	
" " water " ".....	\$44,450 98
" " sinking fund, 1873.....	
" " " " 1876.....	

Both received and ordered filed.

Communication from the City Collector stating that he had received this day for collection the following assessment maps: Improvement North 1st street, now 9th street, Grove to Monmouth street, \$10,461; improvement South 3d street, now 6th street, Coles to Newark avenue, \$15,351. Received and ordered filed.

Concurrent resolution from the Board of Public Works for the construction of a sewer in Beacon avenue. Concurrent resolution from the Board of Public Works ordering paid certain claims. Both received and referred to the Committee on Taxes and Concurrent Resolutions.

The President here appointed the following standing committees for the ensuing year:

Finance—Messrs. Heppenheimer, Beach, Smith and Drohan.

Taxes and Concurrent Resolutions—Messrs. Smith, Drohan, Heppenheimer and Beach.

Salaries and Claims—Messrs. Beach, Smith, Drohan and Heppenheimer.

Printing, Stationery and Supplies—Messrs. Drohan, Heppenheimer, Beach and Smith.

On motion the Board took a recess.

On reassembling, all the members were present.

REPORTS OF STANDING COMMITTEES.

By Mr. Drohan and carried: Moved, That the resolution from the Board of Directors of Education requesting transfer of \$200 from the Committee on Printing and Blanks to the Committee on Furniture and Repairs be taken from the table and referred to the Committee on Finance.

The Committee on Finance reported on resolution from the Board of Directors of Education, requesting transfer, recommending the adoption of the following resolution:

Resolved, That the sum of two hundred (\$200) dollars be transferred from the Committee on Printing and Blanks to the Committee on Furniture and Repairs of the Board of Directors of Education of the present fiscal year to complete repairs on School No. 11.

The President having called for the ayes and nays on the above resolution, it was adopted by the following vote:

Yeas—President Mullins, Messrs. Beach, Drohan and Heppenheimer.

Nay—Mr. Smith.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works April 10, 1878, to wit:

Resolved, That the sum of \$4 be paid to T. F. Noonan for horse-shoeing; \$11 50 to August Neyses for repairing harness; \$36 75 to Akron Sewer Pipe Association for sewer pipe; \$34 50 to John A. Vill for repairing harness; \$40 05 to A. J. Rapp for feed for Street Department horses; \$45 50 to James Muldoon for blacksmith work; \$74 90 to C. J. Winant for sand; \$72 35 to J. T. Hobby for transit for Engineering Bureau; \$10 75 to D. C. Farley for iron, &c.; \$61 56 to John Conlin for feed at Belleville; \$21 62 to Charles S. Boltwood for brushes & brooms; \$154 34 to K. H. Worthington for repairs to engines; \$240 to R. D. Wood & Co. for hydrants; \$18 to N. J. Car Spring Co. for rubber valves; \$107 01 to D. C. Farley for corporation cocks; \$62 50 to John McLean for cocks and screws; \$62 to Thomas Troutner for carting iron pipe; \$37 16 to P. H. O'Connor for plumbing work on Pine street, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the above resolution it was adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Drohan:

Whereas, John T. Van Cleef was regularly appointed to act as clerk of the Board of Commissioners of Appeal in cases of taxation at the first meeting of said Board held Nov. 27th, 1877, and has fully and satisfactorily performed the duties connected therewith; therefore

Resolved, That the sum of \$200 be paid to him and that a warrant be ordered drawn to his order in full consideration for the services so rendered.

By Mr. Drohan:

Resolved, That the sum of \$25 be paid to Timothy C. Long, City Marshal, for services as messenger to the Board of Commissioners of Appeal in cases of taxation.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map and list for sewers in South street between Clinton street (now New York avenue) and Hudson avenue (now Ogden avenue); in Hudson avenue (now Ogden avenue) from South street to Cedar street, and in Cedar street from Hudson avenue (now Ogden avenue) to Palisade avenue, and the report of the Commissioners of Assessment accompanying, filed with the Clerk of the Board of Public

Works on the 25th day of October, 1872, and also the assessment map entitled assessment map and list for the construction of sewers in South street, Ogden avenue and Cedar street, and the report of the Commissioners of Assessment accompanying the same, filed with the Clerk of the Board of Public Works on the 12th day of May, 1873, and confirmed by the Board of Public Works on the 17th day of June, 1873, and the resolution approved by the Mayor on the 19th day of June, 1873, and all the proceedings in relation to the assessment therein made and also the assessment for said improvement, to wit: for the construction of a 20-inch sewer with the necessary manholes, receiving basins and connections, in South street, Ogden avenue and Cedar street, between New York avenue and Palisade avenue, be vacated and set aside and a reassessment made, as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map and list for the improvement of Pine street, from Communipaw avenue to Johnston avenue and the report of the Commissioners of Assessment accompanying the same, filed with the Clerk of the Board of Public Works on the 24th day of February, 1873, and confirmed by the Board of Public Works on the 25th day of March, 1873, and the resolution approved by the Mayor on the 27th day of March, 1873, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement to wit: For curbing and resetting old curb, flagging and relay-

ing old flag and paving Pine street, from the easterly side of Communipaw avenue to the westerly side of Johnston avenue (formerly Walnut street) be vacated and set aside and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled final assessment map for the improvement of Whiton street, from the northerly side of Maple street, to the south side of Walnut street and the report of the Commissioners of Assessments accompanying the same filed with the Clerk of the Board of Public Works on the 13th day of June 1872, and confirmed by the Board of Public Works on the 18th day of July 1872, and the resolution approved by the Mayor, July 19, 1872, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement to wit: For grading, curbing and resetting curb where necessary and paving Whiton street from the north side of Maple street to the south side of Walnut street (now Johnston avenue) be vacated and set aside and a reassessment made as if such assessment so vacated had never been made.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

By Mr. Drohan, Moved, That when this Board adjourns it adjourn to meet on Saturday, April 20th, at 7:30 o'clock P. M.

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk pro tem.

Regular adjourned meeting of the Board of Finance and Taxation, held in the City Hall, Saturday, April, 20th, 1878, at 7.30 p. m.

Present—President Mullins, Messrs. Beach, Drohan and Smith.

The minutes of the last meeting were read and approved.

By Mr. Drohan and adopted.

Whereas, Death has removed from our midst our late associate Frederick Heppenheimer; be it

Resolved, That out of respect to his memory we do not transact any business at this meeting.

By Mr. Drohan and adopted:

Whereas, In the mysterious providence of God Mr. Frederick Heppenheimer has been suddenly removed by death; therefore,

Resolved, That as a Board of Finance and Taxation we have received this sad intelligence with the deepest sorrow and regret, since we had anticipated from his extensive business experience and his financial ability the highest efficiency and usefulness in the discharge of his important duties as a member of this Board.

Resolved, We will express our sympathy with his bereaved family, whose loss is irreparable, by attending his funeral in a body, and that we, as individuals, will also cherish his memory as an upright man and a most respected fellow-citizen.

Resolved, That a copy of these resolutions be sent to the widow of our late associate, and that they be published in the city papers.

By Mr. Drohan and adopted:

Resolved, That this Board does hereby extend an invitation to the Mayor, the Board of Aldermen, the Board of Public Works, the Board of Directors of Education, the Board of Police Commissioners, the Board of Fire Commissioners and the heads of Departments of the City Government to attend the funeral of our late associate, Frederick Heppenheimer, from his late residence No. 19 Reservoir avenue Jersey City, on Tuesday, April 23, at 2 o'clock p. m.

By Mr. Smith and carried: Moved, That when this Board adjourns it be to meet on Monday, April 22, 1878, at 6:30 p. m.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular adjourned meeting of the Board of Finance and Taxation, held in the City Hall, Monday, April 22d, 1878, at 6:30 o'clock P. M.

Present—President Mullins, Messrs. Beach, Drohan and Smith.

The minutes of the last meeting were read and approved.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

The official bond on John Q. Bird as a member of the Board of Police Commissioners was presented with Alfred Heritage and John J. Toffey as sureties in the sum of \$15,000, duly approved by the Corporation Attorney. Received and referred to the Committee on Finance.

The official bond of Garret Haley, Jr., as member of the Board of Public Works, was presented with Jacob Wagner and Owen Brady as sureties in the sum of \$15,000, duly approved by the Corporation Counsel and Attorney. Received and referred to the Committee on Finance.

The official bond of William Clarke as member of the Board of Public Works, was presented with Horatio N. Ege and Frederick Grain, Jr., as sureties in the sum of \$15,000, duly approved by the Corporation Counsel and Attorney. Received and referred to the Committee on Finance.

The official bond of John McLaughlin as member of the Board of Public Works was presented, with Horace H. Farrier and Anthony Dwyer as sureties in the sum of \$15,000, duly approved by the Corporation Counsel and Attorney, received and referred to the Committee on Finance.

The official bond of John Jelly as Constable was presented, with Thomas Edmondson and George T. Freeman as sureties in the sum of \$1,000, duly approved by the Corporation Counsel and Attorney.

The official bond of Henry F. Crawford as Constable was presented, with George E. Cutter and George C. Doyle as sureties in the sum of \$1,000, duly approved by the Corporation Counsel.

The official bond of Bernard Harney as Constable was presented, with Peter Curley and Matthew Doyle as sureties in the sum of \$1,000, duly approved by the Corporation Counsel and Attorney.

All the above bonds were received and referred to the Committee on Finance.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on the following official bonds:

Bond of John Q. Bird as member of the Board of Police Commissioners. Bonds of John McLaughlin, William C. Clarke and Garret Haley, Jr., as members of the Board of Public Works. Bonds of Henry F. Crawford, John Jelly and Bernard Harney as Constables, recommending that the same be approved, spread at large in the bond book and filed.

The President having called for the ayes and nays the report was received and recommendations adopted.

MISCELLANEOUS BUSINESS.

By Mr. Smith and carried: Moved, That this Board do now adjourn.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, April 25th, 1878, at 7:30 o'clock p. m.

Present—President Mullins, Messrs. Beach, Drohan and Smith.

On motion the reading of the minutes was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

The following constable's bonds were presented:

Bond of Frank Meyer, with Michal D. Vreeland and Reinhardt Weiter as sureties in \$1,000, approved by the Corporation Counsel and Attorney.

Bond of Thomas F. Foley, with Michael Foley and Michael McNeil as sureties in \$1,000, approved by the Corporation Counsel and Attorney.

Bond of Daniel Donovan, with John O'Mara and Michael Desmond as sureties in \$1,000, approved by the Corporation Counsel and Attorney.

Bond of William Wigers, with Andrew Friytag and Peter Curley as sureties in \$1,000, approved by the Corporation Counsel and Attorney.

Bond of Joseph Locke, with John McCarthy and Louis K. Wittemeyer as sureties in \$1,000, approved by the Corporation Counsel and Attorney.

Bond of John Feely, with Michael Rotchford and John Purcell as sureties in \$1,000, approved by the Corporation Counsel and Attorney.

Bond of Godfrey G. Dillaway with August Cramer and John Donnelly as sureties in \$1,000, approved by Corporation Counsel and Attorney.

Bond of Charles Koelbe with John A. White and Patrick H. Teague as sureties in \$1,000, approved by the Corporation Counsel and Attorney.

Bond of Robert Madigan with John Madigan and Henry Carroll as sureties in \$1,000, approved by the Corporation Counsel and Attorney.

All the above bonds were received and referred to the Committee on Finance.

Petitions were received for the return of difference between old assessments vacated and new assessments made for same improvement from Matthew Boyland, A. Reitsburg, J. McCucken, J. G. W. Herring, John H. Siefke, John Gueters, A. A. Knoeller, John Peer, Mrs. Warder, G. Blau, John reterkin, Wm. C. Nelson and Patrick Moran. All received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Catherine K. Hewlett and Devine Hewlett for exchange of coupon for registered bonds, received and referred to Corporation Attorney.

PRESENTATION OF CLAIMS.

Claim of Hanley & Co. of \$119 50, for printing 30 copies of case of Keeney vs. The City. Received and referred back to him for correction. Claims of The Argus of \$41 and \$58 40; also of G. S. Clarke, Jr., of \$28 60 for stationery. All received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the following receipts of the City Treasury, April 18th to 24th, both days included:

General tax account, total.....	\$6,452 61
Assessment account, total.....	2,164 46
Water account, total.....	2,372 89
Sinking Fund account, 1873, total....	173 25
Sinking Fund account, 1876, total.....	14.9 50

\$12,622 71

The City Treasurer reported the following balances to all the accounts in the banks at close of business April 25, 1878:

Balance credit tax account	
" assessment account.....	
" water	\$49,597 21
" sinking fund, 1873....	
" " " 1876....	

Both the above reports were received and ordered filed.

The City Collector certified that he had received April 22, 1878, for collection in his office, the following assessment maps:

Pavement on Grand street, Barrow to Mill Creek.....	\$6,746 10
Imp. Communipaw avenue, Grand to Bergen Point Plank Road.....	1,978 00

Received and ordered filed. Resolution from the Board of Aldermen requesting appropriation of \$5,000 for relief of out-door poor under act approved March 7, 1878. Received and referred to Committee on Finance.

Requisition from the City Clerk for three warrant books; received and referred to Committee on Printing, Stationery and Supplies, with power.

Communication from the Corporation Attorney stating that he had received notice from J. H. Lippincott, Attorney of County Collector, that he would apply to Judge Knapp, of the Supreme Court, on Saturday, April 27, 1878, at 10 o'clock a. m. at the Court House, for a rule to show cause why a peremptory writ of mandamus should not issue to compel the city authorities to pay the County Collector balances due for State, State School and County taxes for the years 1872, 1874, 1875, 1876 and 1877.

Received and referred to the Corporation Counsel and Attorney.

Concurrent resolution from the Board of Public Works ordering paid certain claims.

Received and referred to Committee on Taxes and Concurrent Resolutions.

OPINIONS OF THE CORPORATION COUNSEL.

Jersey City, April 22, 1878.

To the Honorable the Board of Finance and Taxation:

Gentlemen—The claim of Charles Freeman for services as an election officer for October 28, 1875, has been referred to me. If the claim is to be paid the amount is not right. If only for one day, as stated in the sworn bill.

I am informed by the City Clerk that Mr. Freeman is employed in the Collector's office and was on Oct. 28, 1875, the date mentioned in his bill. That the Mayor refused to sign the warrant to pay him because he was paid for his services as clerk in the Collector's office for Oct. 28, 1875, and that all his time is due to the city in such employment, and that his payment as judge of election would be a double payment for the same time.

As the claim has been considered by the Mayor and rejected on the above ground I advise against its payment by your Board.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

The opinion was received and ordered filed and the recommendation adopted.

Jersey City, April 20, 1878.

Application of Arthur Suleiman to convert certain Ravine road sewer improvement certificates into city bonds of \$1,000.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen—Since my opinion in the above matter dated January 14, 1878, the Legislature have passed the following acts:

A supplement to an act entitled an "Act to provide for the construction of the Ravine road sewer, in the city of Jersey City and city of Hoboken," approved March 27th, 1878.

2. "An act respecting assessments for constructing sewers or continuations of sewers running through adjoining cities," approved April 5th, 1878.

These acts cure the defect in the act of 1875, page 621, pointed out in the case of the State (Charles E. Butler, trustee, &c., pros.) vs. the Ravine Road Sewer Commissioners, defendants. Since the passage of these acts, I am of the opinion that your Board may convert these certificates into bonds, under the provisions of "An act to provide for the continuation of the Ravine road sewer in the city of Jersey City and city of Hoboken," approved April 9th, 1875, as amended by a supplement to said act approved March 9th, 1877.

Do not, however, let the amount of certificates converted into bonds by Jersey City at any time



exceed the amount converted by the city of Hoboken.

Respectfully submitted,

LEON AEBETT, C. C. J. C.

Received and referred to the Committee on Finance.

A communication from the Corporation Attorney with a complete search against the property of Warner D. Hatch. Received and referred to the Committee on Finance.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on the official bonds of Frank Meyer, Thomas F. Foley, Daniel Donovan, William Wiegner, Joseph Locke, John Feely, Godfrey G. Dillaway, Charles Koelbe, and Robert Madigan as constables, recommending that they be approved, spread at large on the bond book and placed on file.

The report of the Committee was received and recommendation adopted.

The same committee reported on communication from Warner D. Hatch, recommending the adoption of the following preamble and resolution;

Whereas, By the claim of Warner D. Hatch, presented by his attorney, Wm. Brinkerhoff, November 15, 1877, there appears to be due to said Hatch a certain amount of money for property taken in the opening of Cedar street; and

Whereas, said matter was referred to the Corporation Counsel for an opinion and he advising that before any money was paid on said claim a complete search would be necessary and this Board being satisfied that said search has been made; therefore be it

Resolved, That the claim of Warner D. Hatch be paid according to the terms and conditions of the opinion of the Corporation Counsel and that a warrant be drawn in favor of William Brinkerhoff, attorney, for the sum of \$739.73, being \$715.89 of principal and interest from Nov. 15th, 1877; \$22.26 if full settlement of his said claim, provided that before said warrant is delivered the said William Brinkerhoff deliver to the City Clerk a deed with the necessary covenants for that part of lots 52, 53, 54, 55 and 56, that were taken for the opening of Cedar street, said deed to be approved by the Corporation Counsel.

The same committee reported on resolution from the Board of Aldermen recommending the adoption of the following resolution:

Resolved, That the sum of \$2,500 be and is hereby appropriated by this Board for the relief of the poor as authorized by an act of the Legislature, approved March 7th, 1878, entitled "An act to provide for the further relief of the poor," the appropriation heretofore made being exhausted, said amount to be raised by borrowing, and if not paid before to be inserted in the next tax levy and provided that the disbursing of said amount be under the regulation and control of this Board if necessary.

The President having called for the ayes and nays on each of the above reports the resolutions and recommendations were adopted unanimously.

The committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works April 16th, 1878, to wit:

Resolved, That \$30.64 be paid to Hamill & Burns for labor on Montgomery street bridge; \$23.92 to Claus Prigge for feed for Street Department horses; \$35.00 to John Doyle for blacksmith work; \$56.00 to N. J. Car Spring Co. for couplings on hose; \$92.00 to John Kelly for extra work on sewer; \$5.90 to Geo. Kreiner, Jr., for brick and cement; \$3.90 to The Argus for corporation printing; \$56.88 to Passaic Zinc Works for clinders to put under pavement; \$7.30 to Geo. Beck for carpenter work on fence on Newark ave.; \$33.40 to L. Collet for sharpening picks; \$24.00 to Oscar Senfer for rebuilding battery in office; \$15 to Oscar Senfer for repairs to telegraph lines to Belleville; \$11.48 to Daniel Davis for soft-soap; \$4.08 to D. C. Farley for sundries at high service; \$64.05 to Bailey, Crane & Webster for lumber; \$23.64 to Maxwell Bros. for feed for pipe-yard horses; \$156.53 to Steele &

Condit for pipes and taps; \$11.50 to The Argus for Corporation printing; \$21.69 to German-American Ins. Co. of N. Y. for insurance; \$4.50 to American District Telegraph Co. for rent of instrument for 3 months; \$10 to The Argus for Corporation printing; \$43.70 to The Argus for Corporation printing; \$36 to The Freie Presse for Corporation printing; \$44.80 to J. C. Herald for Corporation printing; \$89.30 to The Argus for Corporation printing; \$169.55 to Daniel F. Buckley for carpenter work on Moran street dock, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works April 16th, 1878, to wit:

Resolved, That \$7 be paid to John McDonald for carriage hire; \$7 be paid to John McDonald for carriage hire, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays, the report was received and the resolution and recommendation adopted unanimously.

The Committee on Salaries and Claims reported on claim of Samuel McBurney, recommending the adoption of the following resolution:

Resolved, That the sum of \$113.33 be paid to Samuel McBurney as balance due for services as expert in completing the examination of the book of account of J. V. B. Vreeland, late Water Registrar, up to and including April 4th, 1878, which said payment is in full for said examination.

The same committee reported on the salary list for the month of April, 1878, recommending the adoption of the following resolution;

Resolved, That warrants be ordered drawn for the payment of salaries for the month of April, 1878, when due, viz.: Charles Siedler, mayor, \$126.66; Thomas Earle, city treasurer, \$26; Samuel C. Nelson, city comptroller, \$250; Leon Abbott, corporation counsel, \$416.66; Henry Traphagen, corporation attorney, \$291.66; Jas. H. Love, city collector, \$250; Isaac Morrow, Jr., clerk to treasurer, \$100; William Stevens, clerk to comptroller, \$100; John T. Van Cleef, clerk to Board Finance and Taxation, \$100; Andrew D. Whyte, assistant collector, \$125; John T. M. Kaylar, assistant clerk to Board Finance and Taxation, \$80; clerks to collector—James T. Grady, \$80; S. D. Dickinson, \$80; John Creech, \$80; D. T. Jeffreys, \$80; Seneca Baker, \$80; Louis Smith, \$80; James S. Browning, messenger, \$50; Patrick O'Neill, bill distributor, 26 days, \$78; F. C. Wolbert, clerk to police court, \$75; John McGulgan, marshal 1st district court, \$75; William H. Powell, marshal 2d district court, \$80; clerks to city clerk—Thomas K. Halstead, \$100; N. E. Feury, \$83.33; A. L. Sears, \$83.33; assessors—1st district, Michael Kicaaney, \$125; 2d district, Dennis McLaughlin, \$125; 3d district, Hugh Duzan, \$125; 4th district, Martin Logan, \$125; 5th district, John Park, \$125; 6th district, J. C. Clarke, \$125; The Argus, printing minutes, \$250; the Evening Journal, printing minutes, \$250; Ann Norton, cleaning rooms in City Hall, \$33; Bridget Parker, cleaning rooms in City Hall, \$36.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

The Committee on Printing, Stationery and Supplies reported, recommending the adoption of the following resolutions:

Resolved, That the sum of \$28.60 be paid to C. S. Clarke, Jr., for stationery furnished office of Board of Finance and Taxation.

Resolved, That the sum of \$2.35 be paid to B. F. Corduan for repairing lock and furnishing keys for office of Board of Finance and Taxation.

Resolved, That the sum of \$41 be paid to the Argus for advertising corporation notices.

Resolved, That the sum of \$53.40 be paid to the Argus for advertising assessor's notices and printing manuals.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

The same committee reported on claim of the Jersey City Gas Light Company, recommending the adoption of the following:

Your Committee on Printing, Stationery and Supplies to whom was referred the claim of the Jersey City Gas Light Company for \$115 75 for gas consumed at City Hall from January 1st to April 1st, 1878, respectfully report that it has been the custom of this Board to pay for the gas consumed in and about the City Hall for every other quarter alternating with the Board of Aldermen. That this Board paid for the gas consumed during the quarter last past, and consequently it belongs to the Board of Aldermen to pay for gas consumed during the quarter ending April 1st, 1878.

Your Committee would therefore recommend that the bills referred to this Committee for gas as aforesaid be referred to the Board of Aldermen for payment.

The President having called for the ayes and nays, the report was received and the recommendation adopted.

MISCELLANEOUS BUSINESS.

By Mr. Beach :

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for ten thousand dollars to transfer that amount from General account to Water account as a loan.

By Mr. Beach :

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for fifty thousand dollars to transfer that

amount from General account to Assessment account as a loan.

By Mr. Beach :

Resolved, That a warrant be ordered drawn on the City Treasurer in favor of that officer for ten thousand dollars to transfer that amount from General account to Water account, to repay balance of loan.

By Mr. Beach :

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer for the following sums to be deposited in the Hudson County National Bank to the credit of interest account of May, 1878.

On General account.....	\$31,391 17
On Assessment account.....	84 910 00
On Water account.....	31,395 00

By Mr. Beach :

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of ten thousand dollars on account of County Tax of 1877.

The President having called for the ayes and nays on each of the above resolutions, they were adopted unanimously.

By Mr. Drohan and carried, Moved, That the Clerk be requested to have the City Collector send to this Board the amount of money received for improvements for the last two years.

On motion of Mr. Beach the Board adjourned.

JOHN T. VAN CLEEF, Clerk pro tem.

Regular meeting of the Board of Finance and Taxation, held in the City Hall Thursday, May 2d, 1878, at 7.30 o'clock, P. M.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

The following constables bonds were presented: Bond of John Conway, with Michael Conway and Patrick Kerwin as sureties in the sum of \$1,000, approved by the Corporation Counsel and Attorney; bond of Stephen F. Gregory, with George K. Hillier and Wm. Keeney as sureties in the sum of \$1,000, approved by the Corporation Counsel and Attorney. Both the above bonds were received and referred to the Committee on Finance.

Petitions were received from Michael S. Manning, J. B. Coles, Thomas Lally and K. A. McKnight, all for the return of difference between the old and new assessment. All of the above petitions were received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of The Argus of \$108 for field books furnished the Assessors and printing manuals; claim of the Freie Presse of \$24.60 for advertising Corporation notices. Both received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Communication from the Assessors:

Jersey City, May 2, 1878.

To the Honorable the Board of Finance and Taxation:

Gentlemen—The Board of Assessors would respectfully inform your honorable body that they are ready to confer with your Board in relation to taxes for the present year.

Respectfully,

MARTIN LOGAN, Clerk.

The communication was received, placed on file and the Clerk requested to notify the Assessors to meet with this Board on Tuesday, May 7th, 1878, at 7.30 o'clock, p. m.

Itemized requisitions from the City Treasurer for stationery, from the Assessors for blank books and stationery, from the Clerk of the Board of Finance and Taxation for a water cooler and stand, all of which were received and referred to the Committee on Printing, Stationery and Supplies with power.

The City Treasurer reported the following balances credited to all the accounts in the National Banks at the close of business this day:

Balance credit tax account		
“ “ assessment account		
“ “ water “	\$98,722	46
“ “ sinking fund, 1873... ..		
“ “ “ “ 1876... ..		

The City Comptroller reported the following receipts of the City Treasury, April 25 to May 1st, 1878, both days included:

General tax account, total.....	\$9,422	60
Assessment account, total.....	829	35
Water account, total.....	3,727	29
Sinking Fund account, 1873, total.....	376	92
Sinking Fund account, 1876, total.....	1,610	69

Both received and ordered filed.
Communication from City Collector with statement showing the amount received by him for assessments for street and sewer improvements from May 1st, 1877, to April 30th, 1878, both dates included, to be \$87,095 12 and interest, amounting to \$21,705 03, making a total of \$108,800 15. The communication was received and ordered filed.

F. C. Wolbert, clerk of the First District Police Court, reported showing the amount of fines received by him for the month of April, 1878, to be \$493, which he has paid over to the City Treasurer. The report was received and ordered filed.

Resolution from the Board of Directors of Education requesting transfer of \$431 98 from the account of the Committee on Printing and Blanks to the account of the Committee on

Books, Stationery and Music of the last fiscal year to pay certain claims. Received and referred to the Committee on Finance.

Communication from the Corporation Attorney stating that the case of Hugh F. McDermott against the city to recover the sum of \$3,250 and interest for publishing the minutes of the various Boards of the City from April 1st, 1875, to and including the month of April, 1877, was tried before Justice Reed, who has rendered a decision in favor of the city. The communication was received and ordered filed.

OPINION OF THE CORPORATION COUNSEL.

Jersey City, May 1st, 1878.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen:—Since your Board submitted to me the petition of Edgar M. Eoff to have certain moneys paid him, being the difference on certain assessments, the Court of Errors has decided the case of John S. Edwards vs. Jersey City. Under this decision you must refuse to grant the prayer of this petitioner.

Respectfully submitted,

LEON ABBETT, Corporation Counsel.

The opinion was received and ordered filed.
Concurrent Resolutions from the Board of Public Works:

Appointment of J. Fitch Mallory as Clerk to the Board of Public Works for the year ending April 30th, 1879, at a salary of \$1,900 per annum.

Appointment of Robert Coar as Water Purveyor for the year ending April 30th, 1879, at a salary of \$1,400 per annum.

Awarding contract for furnishing and delivering 6,500 tons of anthracite coal at Belleville and High Service Works to A. Pardee & Co. at the price named in their proposal, viz: \$3.98 per ton of 2240 lbs.

Authorizing the Committee on Railroads, Wharves and Piers to have the Public Dock at the foot of Morgan street dredged at a cost not to exceed \$400.

Ordering the payment of certain claims. All the above were received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on the official bonds of John Conway and Stephen F. Gregory, recommending that they be approved, spread at large on the Bond Book and placed on file.

The President having called for the ayes and nays on the above report, the recommendation was adopted unanimously.

The same committee reported on resolution from the Board of Public Works, appointing Wm. A. Brown Water Registrar for the ensuing year, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, April 6th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation and in accordance with the provisions of a supplement of the City Charter, approved April 3d, 1872. This Board hereby appoints Wm. A. Brown, Registrar, of the Water Works for the year ending April 1, 1879, at annual salary of \$2,000; and

Resolved, That the Board of Finance and Taxation, be and are hereby requested to fix the amount of bonds required. Be and is hereby concurred in by the Board of Finance and Taxation

The President having called for the ayes and nays on the above resolution, it was adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, April 22d, 1878, to wit:

Resolved, That the sum of \$5 40 be paid to Robert Muirhead for curb-stone; \$26 to J. L. McGimpsey for posting bills; \$17 25 to Jersey

City Gas Company for gas consumed at stable; \$23 50 to Vanderbeek & Sons for cement, \$61 68 to Michael Fitzpatrick for frames and covers; \$139 80 to D. C. Farley for brass cocks; \$18 90 to B. F. Woolsey & Co. for packing, &c.; \$14 30 to M. P. Moran for plumbing work; \$22 75 to Bracy & Fitzsimmons for feed for pipe yard horses; \$181 93 to Steele & Condit for sundries; \$219 69 to E. H. Hicher for plumbing work on water main; \$47 45 to J. C. Gas Light Co., for gas consumed at office; \$14 to The Freie Presse for corporation printing; \$270 to C. S. Clarke, Jr., for stationery; \$3 84 to M. P. Moran for plumbing work, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works April 30th, 1878, to wit:

Resolved, That the sum of \$1080 be paid to the Freie Presse for corporation printing; \$28 to Jersey City Herald, for corporation printing; \$45 to The Argus, for corporation printing; \$10 50 and \$19 50 to the Evening Journal, for corporation printing, be and the same is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works April 30th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation this Board hereby appoints Robert B. Coar Water Purveyor from this date for the year ending April 30th, 1879, at a salary at the rate of \$1,400 per annum, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works April 30th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation this Board hereby appoints J. Fitch Mallory Clerk of the Board of Public Works, at a salary of \$1,800 per annum for the year ending April 30th, 1879, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of Patrick Moran for return of difference between old and new assessment, that said assessment has not as yet been set aside except so far as this Board could act. The Commissioners of Assessment have not as yet reassessed the property, therefore this Board can take no further action and your committee would recommend that the petition be returned to the petitioner.

The same committee reported on petition of Michael Burke for return of money paid in excess, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the treasurer in favor of Michael Burke for \$25 40, being amount of taxes over paid on lot 11, block 559, and that the collector be notified.

The President having called for the ayes and nays on each of the above reports they were received and the resolutions and recommendations adopted unanimously.

The Committee on Printing, Stationery and Supplies reported, recommending the adoption of the following resolutions:

Resolved, That the sum of \$108 be paid to the Argus for field books furnished assessors and printing manuals.

Resolved, That the sum of \$24 60 be paid to the Freie Presse for corporation printing.

Resolved, That the sum of \$105 40 be paid to Hanley & Co. for printing case of Keeney vs. the Mayor and Aldermen of Jersey City.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

REPORTS OF SELECT COMMITTEES.

The Special Committee on Rules reported, recommending that the rules of order of the former Board of Finance and Taxation be adopted for the government of this Board.

The President having called for the ayes and nays, the report of the committee was received and the recommendation adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Resolved, That the official Bond of Wm. A. Brown, Water Registrar, be and is hereby fixed at \$50,000, and that he be notified to file the same with this Board for approval.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of five thousand dollars, to transfer that amount from general account to water account as a loan.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of E. W. Kingland, County Collector, for the sum of ten thousand dollars, on account of county tax for the year 1877.

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of thirty thousand dollars to transfer that amount from general account to assessment account as a loan.

The President having called for the ayes and nays on each of the above resolutions, they were adopted unanimously.

On motion the Board then adjourned.

JOHN T. VAN CLEEVE, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, May 9, 1878, at 7:30 o'clock P. M.
Present—All the members.

On motion of Mr. Drohan the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

The official bond of George E. Beaty as Constable was presented in the sum of \$1,000, with George B. Fielder and John H. Sanders as sureties. Approved as drawn in legal form by the Corporation Counsel and Attorney. On motion it was received and referred to the Committee on Finance with a request that they report during the evening.

Petitions requesting the payment of difference between old assessments vacated and new assessments confirmed were received from Jacob Weart, Trustee; Thomas J. Kennedy, attorney for A. B. O. Rudderow, Jacob K. Bunn and Gavert Pape. On motion they were all referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Amelia Menge to have taxes adjusted and reduced. Received and referred to Committee on Taxes and Concurrent Resolutions.

Communication from William Brinkerhoff requesting settlement of a suit now pending in the Hudson Circuit Court between William W. Soullard and the Mayor and Aldermen of Jersey City. Received and referred to the Corporation Counsel.

PRESENTATION OF CLAIMS.

Claim of Leon Abbett, Corporation Counsel, of \$211.90, for disbursements, from February 7, 1878, to April 29, 1878. Received and referred to Committee on Salaries and Claims.

Claim of the Argus of \$49.50 for corporation printing received and referred to Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Resolution from the Board of Police Commissioners inviting this Board together with the Board of Public Works and Corporation Counsel to attend the next meeting of the Executive Committee of the Hospital on Tuesday, May 14, for the purpose of examining into its condition. Received, ordered filed and the invitation accepted.

The City Treasurer reported the following balances in the Banks at close of business May 8, 1878:

Balance credit tax account	
" " assessment account.....	
" " water	
" " sinking fund, 1873.....	
" " " " 1876.....	
	\$53,598 95

The City Comptroller reported the following receipts of the City Treasury, May 2 to May 8 both days included:

General tax account, total.....	\$4,970 99
Assessment account, total.....	565 15
Water account, total.....	7,489 83
Sinking Fund account, 1873, total....	658 94
Sinking Fund account, 1876, total.....	817 55

Total.....\$14,502 46

Both the above reports were received and ordered filed.

Communication from the City Comptroller stating that he had received a notice demanding payment of improvement certificate No. 1190, dated April 26, 1877, payable one year after date, and stating that other improvement certificates at the rate of about \$5,000 per month would soon become due. The Comptroller requested the Board to instruct him how to act in the premises. Received and referred to the Committee on Finance.

Communication from the City Collector, certifying that he had received May 2d, 1878, for collection in his office the following assessment maps:

Sewer in Golden street.....	\$1,018 00
Sewer in Manhattan and Sherman avenues.....	2,822 00
Improvement of Fallsade, now Summit avenue.....	24,939 25
Improvement of Fairmount avenue..	16,969 50
Improvement of Myrtle avenue	1,441 81
Improvement of Wayne street.....	5,431 00

Received and ordered filed.

Communication from the Corporation Attorney stating that the cases of Julia Van Vorst, Mary B. Powers, Elizabeth Van Vorst and Albert M. Capen vs. The Mayor and Aldermen of Jersey City were called on Wednesday for trial, but were not moved. Received and ordered filed.

OPINION OF THE CORPORATION COUNSEL.

Jersey City, May 7th, 1878.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—Since your Board submitted to me the petition of the New Jersey Associates and others to have certain moneys paid them, the same being the difference on certain assessments and reassessments therein mentioned, the Court of Errors has decided the case of John S. Edwards vs. Jersey City. Under this decision you must refuse to grant the prayer of these petitioners.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

The opinion was received, ordered filed, and the subject matter referred to the Committee on Taxes and Concurrent Resolutions.

Concurrent Resolution from the Board of Public Works in regard to the construction of a sewer in Chestnut avenue.

Concurrent resolution from the Board of Public Works ordering paid certain claims.

Concurrent resolution from the Board of Public Works authorizing the Committee on Extensions and Distributions to advertise for proposals for furnishing and delivering 600 lengths of 6-inch and 400 lengths of 8-inch cast iron water pipe.

All received and referred to Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on the official bond of George E. Beaty, recommending that the same be received, spread at large on the bond book and filed.

The President having called for the ayes and nays the report was received and the recommendation adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on Concurrent Resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works April 30th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Railroads, Wharves, and Piers be and are hereby authorized to have the slips at the Public Dock at the foot of Morgan street dredged at a cost not to exceed four hundred (\$400) dollars. Be, and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, April 30th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the contract for furnishing and delivering 6,500 tons of anthracite coal at Belleville and High Service Works, be and is hereby awarded to A. Pardee & Co., at the price named in the proposal, viz: \$3.98 per ton of 2240 lbs., that being the lowest bid received, and that the Corporation Attorney be and is hereby directed to prepare and have executed the proper contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works May 7th, 1878, to wit:

Resolved, That \$120.75 be paid to The Argus for printing water bills, \$100, \$24, \$2.75 to The Argus for corporation printing; \$15 to The Argus for printing cards, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works April 30th, 1878, to wit:

Resolved that \$29 be paid James Coleman for horse shoeing; \$7 40 to M. T. Hagan for blacksmith work; \$8 45 to D. C. Farley for sundries; \$60 to T. S. Lynch for lubricator; \$1 10 to D. C. Farley for sundries; \$5 50 to John Headden, Jr., for wood; \$12 95 to F. H. Reidell for sundries; \$8 75 to George Peck for carpenter work at stable; \$4 35 to Hosford & Sons for stationery for Engineering Bureau; \$13 20 to Hosford & Sons for stationery for Engineering Bureau; \$9 99 to Hosford & Sons for stationery for Engineering Bureau; \$5 44 to Hosford & Sons for sundries for Engineering Bureau; 45 78 to Hosford & Sons for drawing paper for Engineering Bureau; \$18 to Hosford & Sons for Index book for Engineering Bureau, be, and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of Edward Coles for the cancellation of an assess-

ment adverse to granting the prayer of the petitioner, the property in question is now known as street Nos. 288 and 290 Newark avenue, block 387, and the water rents should be paid.

The President having called for the ayes and nays on the above reports the resolutions and recommendations were adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of The Argus recommending the adoption of the following resolution.

Resolved, That the sum of \$49 50 be paid to The Argus for printing affidavits for Assessors, Committee cards and two pages of manuals.

The President having called for the ayes and nays on the above resolution it was adopted unanimously.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, May 13, 1878, at 7:30 o'clock p. m.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

The official bond of John A. Nugent, as Excise Commissioner, in the sum of \$5,000, with Charles Krugler and James Craig as sureties; official bond of Stephen P. Yoe as Excise Commissioner, in the sum of \$5,000, with Henry Gaede and John F. W. Mangels as sureties. Both received and referred to the Committee on Finance.

Petitions of James Baker, H. Klappreth and W. W. Wood, all for the return of difference between the old and new assessment. Received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of Thomas Trotter of \$15 for services as Judge of Election at the fall election of 1877. Received and referred to the Corporation Counsel.

Claim of The Argus of \$31.25 for binding 29 copies of manuals and printing Comptroller's notices.

Claim of Allan J. McDermott of \$18.20, for publishing assessors' notices in the Jersey City Herald.

Claim of P. D. O'Mara of \$8.50, for water cooler and stand furnished office of the Board of Finance and Taxation.

Claim of Augustus Stoner of \$5 for alterations on lock of safe of Board of Finance and Taxation. All received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Requisition from the Clerk of the Board of Finance and Taxation for a Bond Book. Received and referred to the Committee on Printing Stationery and Supplies with power.

Communication from the City Collector:

Jersey City, May 14th, 1878,
To the Honorable Board of Finance and Taxation:

Gentlemen—In accordance with your request I hereby send to your Honorable Body a statement of the amount I have collected on new assessments for street and sewer improvements that have been confirmed within the last year, also the balance remaining unpaid.

Very respectfully,

JAMES H. LOVE, City Collector.

Improvement of Fairmount avenue from Bergen to Monticello avenues, confirmed Jan. 20, 1877, amount, \$3,038 50; collected, \$1,379 75; balance due, \$1,658 75.

Improvement of Highland avenue from Bergen to West Side avenues, confirmed Jan. 17, 1877, amount, \$2,757 02; collected, \$554 02; balance due, \$2,203.

Grading, curbing, flagging and bridging Hancock avenue, confirmed Oct. 11, 1877, amount, \$2,054 85; collected, \$182 75; balance due, \$1,292 20.

Improvement of Concord street, from St. Pauls to Hoboken avenues, confirmed March 21, 1878, amount, \$1,473; collected, \$153; balance due, \$1,225.

Sewer in Webster avenue and Griffith street, confirmed Nov. 21, 1877; amount, \$2,883 21; collected, \$1,591 36; balance due, \$1,296 85.

Sewer in Manhattan and Sherman avenues, confirmed May 1, 1878, \$2,822; balance due, \$2,822.

Sewer in Bergen and Sipp avenues, confirmed Feb. 6, 1878; amount, \$9,977 05; collected, \$4,560; balance due, \$5,417 05.

Total amount, \$35,015 73; total amount collected, \$9,020 88; total balance due, \$15,994 85.

Average collected, 35.06 per cent.

The communication was received, ordered spread at large on the minutes and filed.

The City Comptroller reported the following receipts of the City Treasury, May 9th to 15th, both days included:

General tax account, total.....	\$7,041 80
Assessment account, total.....	1,063 64
Water account, total.....	8,664 30
Sinking Fund account, 1873, total.....	1,594 65
Sinking Fund account, 1876, total.....	397 25

The City Treasurer reported the following balances in the city depositories at the close of business this day:

Balance credit tax account.....	
" " assessment account.....	
" " water.....	\$72,720 88
" " sinking fund, 1873.....	
" " " 1876.....	

Both received and ordered filed.

Communication from the City Collector stating that he had received the following assessment maps for collection in his office:

Sewer in Monticello avenue between Clinton avenue and Newark Plank Road.....\$ 2,940 00

Twin sewer in Grand street, Mill creek to Grand street.....21,226 00

Sewer in Barrow street, between Bright and York streets.....1,599 00

The communication was received and ordered filed.

OPINION OF THE CORPORATION COUNSEL.

Jersey City, May 7th, 1878.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—In the case of Pfennig against Jersey City Judge Knapp held that he was entitled to recover the money awarded for his land, but which was by negligence and mistake paid to a man named Harrington. He also gave him interest from the date of the demand made by Pfennig for the money.

I advise that your Board directs to be done in the case of Wm. W. Soullard exactly what the court ordered to be done in the suit of Pfennig vs. Jersey City, to wit: direct the payment to Soullard of the award with interest from the date of the demand made by Soullard upon the certificate of the Corporation Attorney that the title of the land taken is in Soullard's name and was at the date of the award.

Respectfully submitted,

LEON ARBETT, Corp. Counsel.

The opinion was received, ordered filed and the subject matter referred to the Corporation Attorney.

Resolution from the Board of Police Commissioners requesting transfer of \$5,000 from the Committee on Lamps and Lights to the Committee on Hospitals and Dispensaries.

Received and referred to the Committee on Finance.

Concurrent resolution from the Board of Public Works ordering paid certain claims. Received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on communication from the City Comptroller, recommending the adoption of the following resolution:

Resolved, That the City Comptroller be and he is hereby authorized to draw requisitions upon the City Treasurer to the order of the holders of improvement certificates issued for work done and materials furnished on local improvements for the amount due upon said improvement certificates as the same become due and payable, and that he specify in said requisition the purpose of the payment with the name of the original payee and holder, and that the treasurer shall cancel said certificates when paid and place the same on file in his office as vouchers.

The same Committee reported on the official bond of Stephen P. Yoe as Excise Commissioner, recommending that the same be received, filed and spread at large on the bond book.

The President having called for the ayes and nays, the report of the committee was received and the resolution and recommendation adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, May 7th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions be and are hereby authorized to advertise for proposals for furnishing and delivering 600 lengths of 6-inch and 400 lengths of 8-inch cast iron water pipe, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, May 7th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation and approval of the Mayor and Aldermen, the report of the Committee on Streets and Sewers upon the application in writing of G. P. Howell and others, presented to this Board on the 11th day of April, 1878, for the construction of a sewer in Chestnut avenue, from about 25 feet north of Magnolia avenue, through Chestnut avenue northerly, to connect with sewer already constructed in Chestnut avenue, be and the same is hereby accepted by this Board, which hereby declares its determination to make said improvement, unless at or before the time hereafter to be appointed for hearing parties in relation thereto a remonstrance shall be presented to this Board signed by the owners of property liable to more than one-half the assessment therefor and the Commissioners of Assessment with the aid and assistance of the Bureau of Survey, be and are hereby directed to make and report to this Board an estimate of the quantity and kind of excavation and filling, and amount of work to be done and the materials to be furnished for the making and completion of the said improvement, and that upon the filing of such report the Clerk of this Board shall advertise for proposals for doing such work and furnishing such materials in manner and for the length of time required by law, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, April 16, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation and approval of the Mayor and Aldermen, the report of the Committee on Streets and Sewers upon application in writing of John Leitz and others presented to this Board on the 16th day of April, 1878, for the construction of a sewer in Beacon avenue from about 100 feet easterly from Summit avenue through Beacon avenue to connect with a sewer already built in Central avenue, be and the same is hereby accepted by this Board which hereby declares its determination to make said improvement unless at or before the time hereafter to be appointed for hearing parties in relation thereto, a remonstrance shall be presented to this Board signed by the owners of property liable to move that that one-half the assessment therefor, and the Commissioners of Assessment, with the aid and assistance of the Bureau of Survey, be and are hereby directed to make and report to this Board an estimate of the quantity and kind of excavation and filling and amount of work to be done, and of the materials to be furnished for the making and completion of the said improvement, and that upon the filing of such report the Clerk of this Board shall advertise for proposals for doing such work and furnishing such materials in manner and for the length of time required by law, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works May 7th, 1878, to wit:

Resolved, That \$2 be paid to D. E. Culver for cash paid for certified copy of Reservoir bill; \$14 24 to Daniel Davis for kerosene oil; \$29 01 to D. C. Farley for sundries at Belleville; \$125 to Hamilton E. Towle for services as arbitrator on

the claim of J. B. Cleveland for Reservoir No. 2; \$35 to John McLaughlin for carting water pipe; 198 73 to J. E. McCoy for pig lead; \$129 68 to D. O. Wood & Co., for valves; \$21 12 to A. M. Dodge & Co., for spruce plank; \$50 to F. H. Spengeman for rent of stable; \$28 13 to W. H. Waite for feed for Street Department horses; \$105 25 to C. Nell & Hogan for receiving basins, &c.; \$2 40 to Freie Presse for water rent notices; \$7 50 to John Kennard for stationery; \$4 40 to Alfred Inglis for stamp fastener, &c.; \$5 25 to Kwale Bros. for repairing stamp, &c.; \$5 to Freie Presse for corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works May 14th, 1878, to wit:

Resolved, That \$109 01 be paid to F. J. Thomas for sleeves and frames; \$32 50 to The Argus for corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

The same Committee reported on petition of Scudder & Vreedenburgh, attorneys of the New Jersey Associate et al., that in accordance with the opinion of the Corporation Counsel the prayer of the petitioners be not granted, and that the Attorney be notified.

On petition of Emilie Meuze, for the reduction of an assessment on Lots 2 and 22, Block 716, stating that further action by this Board is unnecessary, as the Commissioners of Appeal did, on February 7, 1878, make the reduction asked for.

On petition of J. W. Hancock, for the cancelling of tax sale made March 13, 1872, of Lot 42, Block 279 for taxes of 1870 and 1872, adverse under the advice of the Corporation Counsel, given in several similar cases, this Board should not refund money or cancel tax sales where the party has paid on the wrong lot.

The President having called for the yeas and nays, the reports of the committee was received and the resolutions and recommendations adopted unanimously.

The Committee on Salaries and Claims reported on claim of Leon Abbett, for disbursements, recommending the adoption of the following resolution:

Resolved, That the sum of \$211 90 be paid to Leon Abbett for disbursements—copying, telegrams, car fare and expenses, from February 7 to April 29, 1878.

The President having called for the yeas and nays, the report was received and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies reported, recommending the adoption of the following resolutions:

Resolved, That the sum of \$61 25 be paid to The Argus for binding 29 copies of manuals and printing Comptroller's notices.

Resolved, That the sum of \$15 20 be paid to Allan J. McDermott for publishing assessors notices in the Jersey City Herald.

Resolved, That the sum of \$8 50 be paid to P. D. O'Mara for water cooler and stand furnished office of the Board of Finance and Taxation.

Resolved, That the sum of \$5 be paid to Augustus Stoner for alterations in lock of safe of Board of Finance and Taxation.

The President having called for the yeas and nays the reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Beach :

Whereas, The work necessary to be performed at this time in the Collector's office can be performed by a less number of clerks than there are at present employed; therefore be it

Resolved, That on and after the twentieth day of May, 1878, the services of John Creech and D. T. Jeffreys be and is hereby dispensed with in that office.

The President calling for the yeas and nays the resolution was adopted unanimously.

On motion the Board then adjourned.

JOHN T. VAN CLEEVE, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, May 23d, 1878, at 8 o'clock P. M.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

The Corporation Counsel and Attorney presented the following official bonds, approving the same as drawn in legal form:

Bond of John Sheridan as Inspector of Weights and Measures, in the sum of \$1,000, with Henry Carroll and Lawrence McClory as sureties. Bond of Patrick Duffy as Inspector of Weights and Measures in the sum of \$1,000, with Matthew Govern and James Whyte as sureties. Bond of Thomas Dolan as Inspector of Weights and Measures, in the sum of \$1,000, with Joseph T. Kelly and Charles Somers as sureties. All the above bonds were received and referred to the Committee on Finance.

Petition of Theodore W. Marsh for return of money paid in error on water rents. Petitions were received from B. Kellers, Francis A. Brown and F. G. Wetmore, all for return of difference between the old and new assessment. The above petitions were received and referred to the Committee on Taxes and Concurrent Resolutions.

OFFICIAL COMMUNICATIONS.

Itemized requisitions were received from the City Comptroller, City Collector and Clerk of the Board of Finance and Taxation, all of which were received and referred to the Committee on Printing, Stationery and Supplies, with power.

The Clerk requested the Board to have ventilators put in and shades put on the windows. The matter was referred to the Committee on Printing, Stationery and Supplies with power.

JERSEY CITY, May 17th, 1878.

Hon. Board of Finance and Taxation:

Gentlemen—I respectfully report that I have this day cancelled the following described warrants:

B No. 55, election, Adrian W. Marinus, Dec. 2, 1873, \$18; B No. 110, election, John T. Denmead, Dec. 2, 1873, \$18; M No. 444, public schools, A. W. Marinus, July 16, 1874.

These warrants are covered by resolution of your Board of January 17, 1878, but are not included in my former communication of Jan. 3, 1878.

Very respectfully,

JOHN E. SCOTT, City Clerk.

The communication was received and ordered filed.

The City Comptroller reported the following receipts of the City Treasury May 16th to 22d, 1878, both days included:

General tax account, total.....	\$11,774 18
Assessment account, total.....	2,576 02
Water account, total.....	12,473 45
Sinking Fund account, 1873, total...	3,765 41
Sinking Fund account, 1876, total...	2,906 90

The City Treasurer reported the following balance to all the accounts in the city depositories at the close of business this day:

Balance credit tax account	
" assessment account.....	
" " water	\$109,823 89
" " sinking fund, 1873... 1876..	

Both received and ordered filed.

Two Concurrent Resolutions from the Board of Public Works. Received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on the official bonds of John A. Nugent as Excise Commissioner, John Sheridan, Patrick Duffy and Thomas Dolan as Inspectors of Weights and Measures, recommending that they be received placed on file and spread at large on the bond book.

The same committee reported on resolution from the Board of Police Commissioners requesting transfer recommending the adoption of the following resolution:

Resolved, That the Comptroller be and he is hereby authorized to transfer the sum of \$5,000

from the appropriation made to the Committee on Lamps and Lights and placed to the credit of the Committee on Hospitals and Dispensaries of the Board of Police Commissioners for the current fiscal year.

The President having called for the ayes and nays the reports of the Committee were received and the resolution and recommendations adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on Concurrent Resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works May 21, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Pumping and Reservoirs be and are hereby authorized to advertise for proposals for completing the lower or southerly half of Reservoir No. 3, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works May 14th, 1878, to wit:

Resolved, That \$72 45 be paid to C. J. Winant for sand; \$24 15 to John A. Villi for repairing harness; \$47 52 to Akron Sewer Pipe Association for sewer pipe; \$18 to Killeen & Kieft for coal; \$45 63 to A. J. Rapp for feed for Street Department horses; \$48 to Wm. Keegan for building stone drain on Sea View avenue; \$125 to Fairbanks & Co. for scales; \$75 to Hosford & Son for engineer's reports; \$26 to Thomas Trotter for carting water pipe; \$53 03 to Maxwell Bros. for feed for pipe yard horse; \$24 to A. P. Hikeman for posting water rent notices; \$22 to Jordan Stationery Co. for resolution book; \$53 45 to Daniel F. Buckley for work and materials on Morgan street dock, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works May 14th, 1878, to wit:

Resolved, That \$16 be paid to C. S. Clarke for stationery, be and is hereby non concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the reports, they were received and the resolutions and recommendation adopted unanimously.

On motion the Board took a recess for five minutes.

The Board reassembled, all the members present.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer for the following amounts deposited in the Hudson County National Bank to the credit of interest account for June, 1878:

On general account.....	\$941 50
On assessment account.....	45,500 00
On water account.....	8,680 00

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of twenty thousand dollars on account of county taxes for the year 1877.

By Mr. Taussig:

Resolved, That a warrant be drawn on the City Treasurer in favor of that official for the sum of \$56 20 to transfer that amount from water account to general account to replace said amount for printing on water account.

By Mr. Smith:

Resolved, That Thursday, May 30 being a legal holiday the offices connected with this Board be closed on that day.

By Mr. Smith:

Resolved, That when this Board adjourns it adjourn to meet Wednesday, May 29th, at 8 o'clock p. m.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion the Board then adjourned.

JOHN T. VAN CREEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Wednesday, May 29th, 1878, at 8 o'clock P. M.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

The official bond of John E. Scott as City Clerk was presented, in the sum of \$25,000, with Orestes Cleveland and Peter Bentley as sureties. Also the bond of Edward Riley as Pound-keeper, in the sum of \$500, with Frank G. Glack and John Riley as sureties. Also the bond of Edward Maher as Inspector of Scales, Weights and Measures for the District of "Old Hudson City," in the sum of \$1,000, with Andrew Scanlan and Robert Kenel as sureties. All referred to the Committee on Finance. Petition of P. H. Beckmann for return of money paid in error on taxes. Received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of C. S. Clarke, Jr., of \$56.90 for stationery. Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the following receipts of the City Treasury May 25th to 29th, both days included:

General tax.....	\$4,417 12
Assessment account.....	1,527 54
Water account.....	14,890 20
Sinking Fund account, 1878.....	224 97
Sinking Fund account, 1876.....	141 43
Total.....	\$21,201 25

The City Treasurer reported the following balance to all the accounts at the close of business, May 29, 1878: \$103,521 68.

Both reports were received and ordered filed.

A communication was received from the Board of Directors of Education certifying that there were no bills in the office which were to be paid out of the amount remaining to the credit of the Committee on Printing and Blanks of the last fiscal year. Referred to the Committee on Finance.

Communication from the City Clerk asking this Board to sanction the expenditure of not exceeding \$25, the same to be charged to the Board as their share for having printed in pamphlet form copies of the laws of 1878 specially affecting Jersey City.

The communication was received and referred to the Committee on Printing, Stationery and Supplies.

Communication from W. A. Brown, Water Registrar, stating that the sum of \$9 61 is due to Victor Mague, the same having been paid twice in error. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Resolution from the Board of Aldermen requesting transfer of \$900 from the Committee on Elections to the Committee on Public Grounds and Buildings. Received and referred to the Committee on Finance.

Communication from the City Collector stating that he had received for collection in his office the following assessment maps: Improvement of Washington avenue, now Jewett avenue, \$9 34; improvement Summit avenue, grading and paving, \$7,491 45; sewer in Palisade avenue, between South and Van Vorst, now Bowers street, and in Bowers, between Palisade and New York avenues, \$10,777; improvement of Franklin street, paving and grading, \$4,858 50; sewer in Berkley, or Vreeland street, \$6,800. Received and ordered filed.

Opinion of the Corporation Counsel:

Jersey City, May 27, 1878.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen:—The claim of Thomas Trotter, for \$15, for services as Judge of Election of 3d precinct, 1st district, at the fall election, 1877, has been referred to me for my opinion.

The City Clerk informs me that it was not

paid because he was a permanent fireman. This question is now pending before Justice Knapp in the case Bowley vs. Jersey City, and I therefore advise that you await the decision in that case.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

Concurrent resolutions from the Board of Public Works, showing amount of monies needed for the three months ending September 1st, 1878; appointment of John B. Haight as Water Registrar for the year ending March 31st, 1878; appointment of Myles F. McCartin as Permit Clerk, Committee Clerk and Assistant Water Registrar; appointment of John Wheelman as Street Commissioner; appointment of Thomas Regan as Water Assessor; appointment of Jas. W. Beale as Assistant Water Assessor; appointment of Geo. Kreiner as Sewer Inspector; appointment of Louis Harwedel as Tapper. All of the above concurrent resolutions were received and referred to the Committee on Finance.

Four Concurrent Resolutions from the Board of Public Works. Received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on the official bond of John E. Scott, City Clerk, in the sum of \$25,000 with Orestes Cleveland and Peter Bentley as sureties. On bond of Edward Riley, pound keeper, in the sum of \$500 with Frank G. Glack and John Riley, as sureties. On bond of Edward Maher, Inspector of scales, weights and measures, in the sum of \$1,000 with Andrew Scanlan and Robert Kenel as sureties, recommending that they be approved, placed on file and spread at large on the bond book.

Resolved, That the following resolution adopted by the Board of Public Works May 25th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation John B. Haight be and is hereby appointed Water Registrar for the year ending March 31st, 1879, at an annual salary of \$2,000; and

Resolved, That the Board of Finance and Taxation be and are hereby requested to fix the amount of bond required; be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, May 28, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation Myles F. McCartin be and is hereby appointed Permit Clerk, Committee Clerk and Assistant Water Registrar at a salary of \$1,300 per annum; and

Resolved, That the Board of Finance and Taxation be and are hereby requested to fix the amount of bond required; be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, May 28, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation this Board hereby appoints John Wheelman, Street Commissioner at a salary of \$2,000 per annum, term to commence June 1st, 1878; be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, May 28, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, Thomas Regan be and is hereby appointed Assessor at a salary of \$1,500 per annum; be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, May 28, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation George Kreiner be and is hereby appointed Sewer Inspector, at a salary of \$1,300 per annum, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, May 28th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation Louis Horweidell be and is hereby appointed tapper, at a salary of \$1,000 per annum, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, M y 28th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation James W. Beale be and is hereby appointed assistant Water Assessor, at a salary of \$1,200 per annum, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays, the reports were received and the resolutions and recommendations were adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on current resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, May 28, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Public Buildings and Grounds, be and are hereby authorized, to advertise for proposals for the erection of a building adjoining the street department stables on Wayne street, for the use of the Hudson County artillery, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, May 28, 1878, to wit:

Resolved, That \$15 and \$279 70; be paid to the Argus for Corporation notices: \$32 50 be paid to the Argus for Corporation printing; \$13 20 be paid to the Evening Journal for corporation printing; \$75 be paid to the Evening Journal for water rent notices; \$360 to the Freie Presse for Corporation advertising; \$70 and \$7 to the Freie Presse for Corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works May 21st, 1878, to wit:

Resolved, That \$34 be paid to John Doyle for blacksmith work; \$33 80 to Claus Prigze for feed for Street Department horses; \$33 59 to Ketchum & Reed for cylinder oil; \$9 17 to Ketchum & Reed for castor and lard oil; \$21 to Henry O'Neill for extra work on walls of boilers at Belleville; \$7 50 to John Maloney for plumbing work; \$27 41 to John Maloney for plumbing work; \$34 30 to Vanderbeek & Sons for cement and planks; \$138 to John McLean for hydrants; \$217 44 to F. P. Budden for sleeves; \$330 to J. W. Harrison for stationery; \$65 50 to J. W. Harrison for stationery; \$12 to J. W. Wakefield for posting water rent notices; \$16 75 to J. W. Harrison for stationer for Engineering Bureau; \$7 55 to J. W. Harrison for Engineering Bureau; \$7 50 to D. E. Culver for cash paid for certified copies of 20 E. Culver bill and Pacific avenue extension bill; \$7 20 to Kward & Bro. for Manila paper; \$5 25 to C. B. Clarke, Jr., for manual covers; \$10 50 to J. C. Herald for corporation printing; \$180 to Freie Presse for corporation printing; \$100 to F. S. Lynch for lubricator; \$7 60 to M. T. Hagan for blacksmith work; \$2 92 to Vanderbeek & Son for spruce planks, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of Theodore W. Marsh for the return of money paid in error on water rents, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of H. J. Carr for the sum of \$6 68, being error in payment (by Theodore W. Marsh) of water tax on lots 20 to 24, block 277, for years 1875-6, and the Water Registrar be notified.

The President having called for the ayes and

nays, the reports were received and the resolutions adopted unanimously.

The Committee on Salaries and Claims reported the salary list for the month of May, 1878, recommending the adoption of the following resolution.

Resolved, That warrants be ordered drawn for the payment of salaries for the month of May, 1878, when due, viz.: Henry J. Hopper, mayor, 163 66; Thomas Earle, City Treasurer, \$250; Samuel C. Nelson, city comptroller, \$350; Leon Abbett, corporation counsel, \$416 66; Henry Trapbagen, corporation attorney, \$291 66; William Stevens, clerk to comptroller, \$100; Isaac Morrow, Jr., clerk to treasurer, \$00; John T. Van Cleef, clerk to Board of Finance and Taxation, \$100; James H. Love city collector, \$250; Andrew D. Whyte, assistant collector, \$125; James T. Grady, clerk to collector, \$80; S. D. Dickinson, clerk to collector, \$80; John Creech, clerk to collector, 20 days, \$53 33; D. T. Jeffreys, clerk to collector, 20 days, \$53 33; Seneca Barker, clerk to collector, \$80; Louis Smith, clerk to collector, 3 days, \$8; John T. M. Kaylar, assistant clerk to Board of Finance and Taxation, \$80; James S. Browning, messenger, \$50; Patrick O'Neill, bill distributor, 26 days at \$3, \$78; Frederick C. Wolbert, clerk to police court, \$75; John McGugan, marshal 1st district court, \$75; William H. Powell, marshal 2d district court, \$75; Thomas H. Halstead, clerk to city clerk, \$100; N. E. Henry, clerk to city clerk, \$83 33; A. L. Sears, clerk to city clerk, \$83 33; Michael Kilauley, assessor 1st district, \$125; Dennis McLaughlin, assessor 2d district, \$125; Hugh Dugan, assessor 3d district, \$125; Martin Logan, assessor 4th district, \$125; John M. Park, assessor 5th district, \$125; J. C. Clarke, assessor 6th district, \$125; The Argus, printing minutes, \$250; The Evening Journal, printing minutes, \$250; Ann Norton, cleaning rooms in City Hall, \$33; Bridget Parker, cleaning rooms in City Hall, \$36.

The President having called for the yeas and nays, the report of the Committee was received and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of Charles S. Clarke, recommending the adoption of the following resolution:

Resolved, That the sum of \$56 90 be paid to Charles S. Clarke, Jr., for stationery furnished office of the Board of Finance and Taxation.

The President having called for the yeas and nays, the report of the Committee was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Resolved, That the official bond of the Water Registrar be and the same is hereby fixed at \$50,000, and that the official bond of the Assistant Water Registrar be and the same is hereby fixed at \$10,000.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of thirty thousand dollars, to transfer that amount from Water account to General account as a loan.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of thirty-three thousand dollars, to transfer that amount from Water account to General account as a loan.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of thirty-nine thousand dollars, to transfer that amount from General account to Assessment account as a loan.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of six thousand dollars, to transfer that amount from General account to Assessment account as a loan.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of two hundred dollars to transfer that amount from January, 1878, water interest to water account.

[By Mr. Taussig

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of twenty-three \$3-100 dollars to transfer that amount from water account to January, 1877, interest account.

By Mr. Smith :

Resolved, That when this Board adjourns it

will adjourn to meet Saturday, June 1, 1878, at 8 o'clock p. m.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular adjourned meeting of the Board of Finance and Taxation, held in the City Hall Saturday, June 1st, 1878, at 8 o'clock P. M.

Present—Messrs. Drohan, Beach and Taussig.

Absent—President Mullins and Mr. Smith.

On motion Mr. Drohan was elected President pro tem.

The reading of the minutes of the last regular meeting was dispensed with.

OFFICIAL COMMUNICATIONS.

The Corporation Attorney presented the official bonds of John B. Haight as Water Registrar, in the sum of \$50,000, with Edward N. Wilson, Henry M. Traphagen, Edward Skinner, Isaac W. Scudder and Benjamin Illingworth as sureties. Bond of Myles F. McCartin as Assistant Water Registrar, in the sum of \$10,000, with Henry M. Traphagen and Mary A. McCartin as sureties.

Both of the above bonds were received and referred to the Committee on Finance.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on the official bond of John B. Haight as Water Registrar, recommending that the same be approved, spread at large on the bond book and placed on file.

The same committee reported on bond of Myles F. McCartin as Assistant Water Registrar, recommending that the same be approved, spread at large on the bond book and placed on file.

The President pro tem. having called for the ayes and nays, the recommendations were adopted unanimously.

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, June 6th, 1878, at 8 o'clock P. M.

Present—All the members.

On motion the reading of the minutes was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of James H. Elmendorf by Linn & Babbitt, attorneys, for the payment of amount of money due petitioner for work and materials furnished and performed by him upon new Bergen road, in the late Township of Greenville, as reported by Jacob Weart, referee. Attached to the petition were the order of reference, report of referee, order confirming the report, and final decree. All received and referred to the Corporation Attorney.

Petition of A. Hindel for return of money paid in error on taxes of 1876-'77.

Petition of D. S. Mannors for difference between old and new assessment.

Petition of residents and taxpayers of Jersey City for the extension of Warren street, from South street to East Central avenue, numerous signed.

All received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of the Evening Journal Association of \$52 70 for corporation printing.

Claim of J. H. Gilvary, for stationery furnished Collector and Comptroller. Both received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The Corporation Counsel sent to the Board a grant from the State of New Jersey to the Mayor and Aldermen of Jersey City, duly executed, for lands lying under water at the foot of Morgan street, Jersey City, together with a communication from Robert C. Bacot, Secretary of the Riparian Commissioners of New Jersey. Received and referred to the Committee on Finance.

The Clerk of the First District Police Court reported that he had collected fines during the month of May, 1878, amounting to \$492 20, which he paid over to the City Treasurer.

The City Treasurer reported that the balance of all the accounts in the city depositories at the close of business, June 6, 1878, was \$26,593 30.

The City Comptroller reported the following receipts of the City Treasury May 30th to June 5th, both days included:

General tax total	\$6,103 16
Assessment account total.....	2,144 40
Water account total.....	37,509 86
Sinking Fund account, 1873, total.....	256 85
Sinking Fund account, 1876, total.....	2,160 64

Total..... \$48,174 81

The Marshal of the First District Court of Jersey City presented his quarterly report.

The Water Registrar reported the following list of measured water placed in his hands for collection:

Measured water, due April 1, 1878	\$10,230 01
Measured water, due May 1, 1878.....	15,138 03
Collected on account of water rents of 1878-79.....	\$20,922 20

All the above reports were received and ordered filed.

The Corporation Attorney reported that the Supreme Court has decided the case of the State, James Roche, prosecutor, vs. the Mayor and Aldermen of Jersey City, defendants, in favor of the prosecutor, and the case of the State, Francis Morris et al., prosecutors vs. the Mayor and Aldermen of Jersey City, defendants, in favor of the city.

Requisition from the Board of Assessors for stationery. Received and referred to the Committee on Printing, Stationery and Supplies, with power.

Two Concurrent Resolutions from the Board of Public Works. Received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on grant from the State of New Jersey, recommending the adoption of the following resolution:

Resolved, That the grant of lands in the Hudson River, at the foot of Morgan street, from the State of New Jersey, to the Mayor and Aldermen of Jersey City, dated May 27th, 1878, be duly recorded in the office of the Registrar of Hudson county, and that a warrant be drawn in favor of Robert C. Bacot, Secretary of the Riparian Commissioners of New Jersey for the sum of ten dollars, (\$10) being in full for the consideration money mentioned in said grant; and be it further

Resolved, That a warrant be drawn in favor of James C. Vredenburg, attorney of said Riparian Commissioners for \$25 for his services in preparing abstract of title and drawing papers in connection with said grants.

The same committee reported on resolution from the Board of Aldermen requesting transfer, recommending the adoption of the following resolution:

Resolved, That the City Comptroller be and he is hereby requested to transfer the sum of nine hundred dollars (\$900) from the appropriation for election purposes to the appropriation for Public Grounds and Buildings of the Board of Aldermen for the current fiscal year.

The same committee reported on resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works May 28th, 1878, to wit:

"Resolved, That for the purpose of carrying out the provisions of the city charter and discharging the duties of the Board of Public Works dependent on the several committees, by and with the concurrence of the Board of Finance and Taxation, be and are hereby authorized to expend for the three months ending September 1, 1878, for incidental expenses and other matters not heretofore concurred in, an amount of money not exceeding the several amounts set opposite each committee, viz:

Streets and Sewers.....	\$20,000
Pumping and Reservoirs.....	3,500
Extensions and Distributions.....	3,000
Water Rates and Assessments.....	3,000
Public Buildings and Grounds.....	3,000
Printing and stationery.....	300
Railroads, Wharves and Bridges.....	500

Be and is hereby concurred in by the Board of Finance and Taxation except that the amount to be expended by the Committee on Streets and Sewers be \$17,000 instead of \$20,000, and Public Grounds and Buildings \$2,000 instead of \$3,000.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, May 28th, 1878, to wit:

Resolved, That \$5 85 be paid to D. C. Farley for sundries; \$41 75 to James Muldoon for blacksmith work; \$1 80 to B. F. Woolsey for twine; \$64 to Akron Sewer Pipe Association for sewer pipe; \$7 to F. H. Reidell for steel shovels; \$32 25 to B. F. Woolsey & Co. for sundries; \$18 50 to James Kafer for horse troughs; \$23 45, \$23 10 to D. C. Farley for sundries; \$32 98 to Crane & Webster for yellow pine, Belleville; \$13 81 to F. H. Reidell for plumbing work; \$14 85 to Hewes & Phillips for machinery supplies; \$12 to Jas. R. Sayre, Jr. & Co. for cement; \$6 70 to John Pringle for plumbing work; \$10 55 to Samuel Heatherington for plumbing work; \$30 25 to Joseph Zumbusch for plumbing work; \$2 25 to F. H. Reidell for repairing ash pans; \$16 82 to F. H. Reidell for plumbing work; \$3 60 to Anthony Dwyer for setting glass in office, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution,

adopted by the Board of Public Works, June 4, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for the furnishing and delivering of six hundred lengths of six-inch and four hundred lengths of eight-inch cast iron water pipe be and is hereby awarded to the Warren Foundry and Machine Co. at the price named in their proposal, viz.: \$25 63 per ton of 2240 lbs., that being the lowest bid received, and that the Corporation Attorney be and is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on communication from the Water Registrar, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn upon the City Treasurer in favor of Victor Mague, for the sum of nine dollars and sixty-one cents (\$9 61) being amount of water rents paid in error on lots 297 and 268, block 791, H. C. District, for years 1877-78, and that the Water Registrar be notified.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of the Evening Journal Association recommending the adoption of the following resolution:

Resolved, That the sum of fifty-two dollars and seventy cents (\$52 70) be paid to the Evening Journal Association for corporation advertising.

On claim of J. H. Gilvarry, recommending the adoption of the following resolution:

Resolved, That the sum of eighteen dollars and sixty-five cents (\$18 65) be paid to J. H. Gilvarry for stationery furnished the Comptroller and Collector May 28, 1878.

The President having called for the yeas and nays on the above resolution, the reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, June 13th, 1878, at 8 o'clock P. M.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

The Corporation Counsel and Attorney reported on the official bond of Philip Good as Poundkeeper in the sum of \$500 with Henry Forbes and Patrick Malone as sureties.

Communication from John B. Haight asking that his official bond as City Collector, filed with this Board in April, 1876, be returned to him. Both received and referred to the Committee on Finance.

Petitions of T. B. Rittenhouse, Eugene Murphy, Eleanor C. Cowley and Hugh Darcy, all for the return of difference between the old and new assessment.

Petition of John B. Coles for the return of money paid in error on taxes. Both received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of the Argus of \$247 50 for 22 Assessor's books; claim of C. S. Clarke, Jr., of \$49 65 for 21,000 envelopes furnished City Treasurer. Both received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The Corporation Counsel presented opinions of the Supreme Court in the cases of the State Francis Morris, and also prosecutors and the Mayor and Aldermen of Jersey City and the case of the State, Roche, viz., the same.

The opinions were received and ordered filed.

OPINION OF THE CORPORATION ATTORNEY.

Jersey City, June 13, 1878.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen—Herewith please find petition of Catherine K. Hewlett and Devine Hewlett for exchange of coupon bonds for registered bonds. Before the same granted I would advise that Devine Hewlett furnish to your Board a certificate from the Surrogate, the letters of administration were granted to him on the estate of Charles Hewlett, deceased, as it would not be right that these bonds should be exchanged without proper authority.

Yours respectfully,

HENRY TRAPHAGEN,

C. A. of J. C.

The opinion was received and the subject matter referred to the Committee on Finance.

The City Treasurer reported the following balance credited to all the accounts in the city depositories at the close of business this day:

Balance credit tax account	
" " assessment account	
" " water	\$45,599 97
" " sinking fund, 1873	
" " " 1876	

The City Comptroller reported the following receipts of the City Treasury, June 6th to 12th, 1878, both days included:

General tax account total	\$9,951 71
Assessment account total	4,462 52
Water account total	13,524 24
Sinking Fund account, 1873, total	247 04
Sinking Fund account, 1876, total	1,691 46

Both received and ordered filed

Communication from the City Clerk requesting in behalf of the Committee on Alms of the Board of Aldermen a further appropriation for the relief of out door poor. Received and referred to the Committee on Finance.

Resolution from the Board of Police Commissioners notifying this Board that the resolution of January 21, 1878, requesting transfer of \$46 09 from certain committees to Committee on Hospital and Dispensaries has been recinded.

Resolution from the same board requesting transfer of \$225 74 from appropriation of the Committee on Lamps and Lights for the year ending November 30, 1877, to the Committee on Hospital and Dispensaries for said year. Both

resolutions were referred to the Committee on Finance

Communication from the Corporation Attorney in reference to the claim of James H. Elmendorf against the city for extra work done and materials furnished upon the new Bergen road, he reported that two suits had been brought, one in the Court of Chancery and the other under the act of April 9, 1875; that Jacob Weart was appointed referee and his report was confirmed by the court October 28, 1876; that there appears by the said report that there is due the said James H. Elmendorf as follows: Balance due on contract after deducting for work not done, \$154 69; interest thereon from October 29, 1872; for extra work outside of contract, \$17,920 95; interest on the same from July 15, 1875. He recommended the payment of the above amounts upon the execution of proper releases and satisfaction pieces to be approved by him. Received and referred to Committee on Finance.

Eight concurrent resolutions were received from the Board of Public Works requesting concurrence of this board in the following matters:

Appointment of Frank Caulfield as foreman on pipe work; appointment of James Carol as general foreman at pipe works; appointment of Levi W. Post as Chief Engineer; requesting transfer of money deposited to cover preliminary expenses for the improvement of Brunswick street; construction of sewer in Sherman Place from 100 feet east of Summit avenue to the present sewer in Hutton street; improvement of Brunswick street from Newark avenue to the southerly side of railroad embankment in Railroad avenue; authorizing the Committee on Public Grounds and Buildings to advertise the sale at public auction of lands and buildings now used as a hospital at the foot of Washington street; ordering paid certain claims; awarding contract for improvement of Ocean avenue.

All of the above concurrent resolutions were received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

Committee on Finance reported on the bond of Philip Good as poundkeeper, recommending that the same be approved. Filed and recorded in bond book.

The President having called for the ayes and nays the report was received and the recommendation adopted.

The same committee reported on resolution from the Board of Directors of Education in reference to the payment of teachers' salaries for one-half of July and half of August, recommending that it be referred to the Corporation Counsel for his opinion in regard to the act of the Legislature providing for said payment, as to whether the said act is mandatory. On motion the report was received and the recommendation adopted.

The Committee on Taxes and Concurrent Resolutions reported on petition of A. Hindle, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of A. Hindle for the sum of \$1533 being \$7 59 error in taxes of 1877, and \$7 74 error in taxes of 1876, paid on lot 32, block 937, and the City Collector be notified.

The same committee reported on petition of P. H. Beckman, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of P. H. Beckman for the sum of \$12 01, with lawful interest from September 16th, 1869, on his surrendering, properly assigned, a declaration of sale of part of lot 2, block 150, sold Sept. 7th, 1869, for the taxes of 1868 of the City of Hudson.

The same committee reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works June 4th, 1878, to wit:

Resolved, That \$21 be paid to Hodgman &

Co. for rubber boots; \$40 98 to A. J. Rapp for feed for Street Department horses; \$208 41 to W. H. Waite for feed for Street Department horses; \$125 85 to Weeks & Co. for flagging, &c.; \$191 62 to D. C. Byrnes for Belgian blocks; \$40 to Mrs. Clara F. Carey for fence at Belleville; \$11 55 to Henry Stühr for painting at High Service Works; \$48 75 to Henry O'Neill for mason work at Belleville; \$15 to Oscar Senfer for repairs to telegraph line; \$15 to Edward Marks for repairing gauges; \$2 05 to Brady & Fitzsimmons for feed for pipe yard horses; \$25 to Spielman & Brush for Hoboken Insurance maps; \$7 50 to Henry Stühr for painting signs for water carts; \$61 59 to J. C. Herald for corporation printing; \$51 25 to The Argus for corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works June 11th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, James Carroll be and is hereby appointed General Foreman at pipe works and repairs at a salary at the rate of \$1,500 per annum to commence June 1st, 1878, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works June 11th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation this Board hereby appoints Levi W. Post Chief Engineer at a salary at the rate of \$2,800 per annum, term to commence June 22d, 1878, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works June 11th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation Frank Caulfield be and is hereby appointed foreman on pipe works at a salary at the rate of \$1,000 per annum, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

The Committee on Salaries and Claims reported on claim of George F. McAnneny adverse to the payment of the same for the reason set forth in the opinion of the Corporation Attorney.

The President having called for the ayes and nays the recommendation was adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of C. S. Clarke, Jr., and The Argus recommending the adoption of the following resolutions:

Resolved, That the sum of \$49 65 be paid to C. S. Clarke, Jr., for 21,000 envelopes furnished the Assessors and one rubber stamp furnished the City Treasurer.

Resolved, That the sum of \$247 50 be paid to The Argus for 22 Assessor's books, extra full bound, furnished June 12th, 1878.

The President having called for the ayes and nays the resolutions were adopted unanimously.

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, June 20th, 1878, at 8 o'clock P. M.

Present—President Mullins, Messrs. Beach, Smith and Taussig.

Absent—Mr. Drohan.

The reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of H. W. Bishop to have taxes of 1872 adjusted; petition of Adam Craig for cancellation of sale of lot on Barrow street. Both received and referred to Committee on Taxes and Concurrent Resolutions.

Petition of Anna A. Brown for return of money paid on assessment. Received and referred to the Corporation Counsel.

PRESENTATION OF CLAIMS.

Claim of William Brinkerhoff of \$40.53, tax costs in suit of Mary E. Barker vs. The Mayor and Aldermen of Jersey City; claim of The Argus of \$110. for printing manual and 21,000 assessors' notices; claim of Jackson & Enscoe for \$6.50 for furnishing shades for office. All received and referred to Committee on Printing, Stationary and Supplies.

OFFICIAL COMMUNICATIONS.

The City Collector reported that he had received the following assessment maps for collection:

Sewer in Summit, Hopkins avenues and Perry street.....	\$6,532 00
Improvement of Clerk street, Claremont to Myrtle avenue.....	1,638 00
Improvement of Claremont avenue, Ocean to Bergen Point Plank Road..	3,625 00
Sewer on Cambridge avenue, north to south.....	8,636 00

Received and ordered filed.

The City Treasurer reported that the balance in the city depositories at the close of business, June 20, 1878, was \$302,617.32.

The City Comptroller reported the following receipts of the City Treasury, June 13th to 19th, 1878, both days included:

General tax.....	\$6,293 92
Assessment account.....	1,139 83
Water.....	12,810 45
Sinking Fund, 1873.....	5,442 81
Sinking Fund, 1876.....	1,204 24

\$26,891 25

Both reports received and ordered filed.

The official bond of Levi W. Post as Chief Engineer was presented in the sum of \$25,000, with R. C. Bacot and G. H. Van Keipen as sureties. Received and referred to the Committee on Finance.

Communication was received from the County Collector requesting payment of taxes due from the city to the State and county. On motion it was referred to the Committee on Finance.

The Corporation Counsel submitted the following opinion:

June 20, 1878.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen—A careful perusal of "An act to provide for the full payment of the fixed annual salaries of teachers in certain cities," approved March 7, 1878, leads me to the conclusion that the act is mandatory. The title of the act seems clear and explicit, and in addition the proviso in the first section says that your board is empowered and directed to borrow sufficient money to pay the salaries, and directs that the amount shall be put in the next tax levy thereafter.

Respectfully submitted,

LEON ABBETT, C. C., J. C.

On motion it was referred to the Committee on Finance.

Concurrent resolution ordering paid certain claims, received and referred to Committee on Taxes and Concurrent Resolutions.

Communication from the Corporation Attorney with two abstracts of title one against part of lot 5, block 284, taken by the city in the opening of Cedar street, the other against parts of lots 1,

2, 3 and 6, block 284, taken for the same purpose. The communication read as follows:

Hon. Board of Finance and Taxation:

Gentlemen—Herewith please find search against property of William W. Soullard taken by the city in the opening of Cedar street, the same having been made by me by order of your Board.

I find the title of the property to be perfect except as to a small assessment for the opening of Montgomery street amounting to \$1.87 and interest. The amount of the award is \$39.03, for which suit was brought, the plaintiff would be entitled to receive the sum of \$39.03, and interest on the same from Oct. 20, 1877, the time demanded was made up to date of payment. I would advise a warrant to be drawn payable to the order of Wm. Brinkerhoff, Attorney for Wm. W. Soullard for that amount and interest on his delivering a deed to the city for that part of lot No. 5, taken in the opening of Cedar street and on his discontinuing of suit now pending in the Hudson Circuit Court.

Also please find search against that part of lots Nos. 1, 2, 3 and 6, taken by the city in the opening of Cedar street, belonging to Patrick McKenna and to whom an award was made for the same of \$1,201.31 on which he is entitled to interest from Dec. 28, 1877, till paid. I would advise the payment of the same to John Garrick, his counsel, upon his entering a discontinuance of the suit now pending in the Supreme Court for the amount of the award and on his delivering to the city a deed for the property so taken in the opening of Cedar street belonging to said McKenna, and on satisfactory proof that the assessment for the opening and extension of Montgomery street is paid.

In these two cases I think costs should be allowed, which costs should not exceed the sum of twenty dollars each.

All of which is respectfully submitted.

HENRY TRAPHAGEN, C. A. of J. C.

June 20th, 1878.

The communication was on motion referred to the Committee on Finance.

On motion the Board took a recess.

The Board reassembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on the bond of Levi W. Post, as Chief Engineer, recommending that it be approved, filed and recorded in the bond book.

The same committee reported on communication from John B. Haight, asking to have his bond filed with this Board as City Collector returned, recommending the adoption of the following preamble and resolution:

Whereas, At a meeting of the Board of Finance, held April 13th, 1878, John B. Haight was duly elected to act as City Collector, and subsequently filed his official bond required by law; and

Whereas, He has never acted in said capacity nor performed any of the duties of said office; therefore be it

Resolved, That his official bond as City Collector, now on file and in the care and keeping of the chairman of this Committee, be returned to him and a receipt taken therefor.

The President having called for the ayes and nays on each of the above reports they were received and the resolution and recommendation adopted by the following vote:

Yeas—President Mullins, Messrs. Beach, Taussig and Smith.

Absent—Mr. Drohan.

The same committee reported on resolution from the Board of Directors of Education requesting this Board to appropriate the sum of \$16,136 91, being amount due teachers for one-half of the month of July and one-half of the month of August, recommending the adoption of the following resolution:

Resolved, That the sum of \$16,136 91 be and is hereby appropriated to the credit of the Board of Education, being amount due teachers of public schools of Jersey City for services rendered during one-half of the months of July and August, said appropriation being made under and by virtue of "an act to provide for the

full payment of the fixed annual salaries of teachers in certain cities," approved March 7th, 1878; and be it further

Resolved, That the Committee on Finance be and they are hereby authorized to borrow said amount of money, viz., \$16,136 91 in anticipation of taxes next hereafter to be levied, which said amount shall be put in the next tax levy.

The President having called for the yeas and nays on the above report it was received and the resolution adopted by the following vote:

Yeas—President Mullins, Messrs. Taussig and Smith.

Nay—Mr. Beach.

Absent—Mr. Drohan.

The same committee reported on communication from the City Clerk in reference to a further appropriation for out-door poor, recommending the adoption of the following resolution:

Resolved, That the sum of \$2,500 be and is hereby appropriated by this Board for the relief of the poor as authorized by an act of the Legislature approved March 7th, 1878, entitled, "An act to provide for the further relief of the Poor," the appropriation heretofore made being exhausted, said amount to be raised by borrowing, and if not paid before to be inserted in the next tax levy, and provided that the disbursing of said amount be under the regulation and control of this Board, if necessary.

The President having called for the yeas and nays on the above resolution it was adopted by the following vote:

Yeas—President Mullins, Messrs. Beach, Taussig and Smith.

Absent—Mr. Drohan.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works June 11th, 1878, to wit:

Resolved, That \$25 be paid to Henry O'Neill for cobble stones; \$30 to J. L. McGimpsey for posting bills; \$38 to John Doyle for horse shoeing; \$35 to Claus Prizge for feed for Street Department horses; \$35 to John A. Vill for repairing harness; \$37 90 to William Keegan for building drain in Ocean avenue; \$30 04 to William Coyne for laying flagging, &c., on Sea View avenue; \$20 to James Ketter for stone drain on Wayne street; \$25 to Edward Marks for mercury test gauge; \$302 11 to Union Bolt Works for castings, &c.; \$48 to M. C. Manning for services as Inspector at Belleville; \$15 45 to C. S. Clarke for stationery, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works June 11, 1878, to wit:

Whereas, On the 26th day of February, 1878, application was made to this Board for the improvement of Ocean avenue from Myrtle avenue to Atlantic street; and

Whereas, On the 6th day of May, 1878, the Commissioners of Assessments filed with the Board of Public Works their preliminary sketch for said improvement; and

Whereas, On the 10th day of June, 1878, this Board met and heard all parties interested in said application who appeared, and all remonstrances against the said improvement that were presented in writing; and

Whereas, This Board has determined that a remonstrance against the said improvement, signed by the owners of the property liable to more than one-half the assessment therefor has not been presented; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation the said improvement be made, and that the contract for said work and materials be awarded to Myles Tierney, he being the lowest bidder for the whole work and materials, and that the Corporation Attorney be and is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works May 28, 1878, to wit:

Whereas, On the 19th day of February, 1878,

application was made to this Board for the improvement of Montrose avenue from the northerly side of Manhattan avenue to the southerly side of Lake street; and

Whereas, On the 25th day of April, 1878, the Commissioners of Assessments filed with the Board of Public Works their preliminary sketch for said improvement; and

Whereas, On the 27th day of May, 1878, this Board met and heard all parties interested in said application who appeared, and all remonstrances against the said improvement that were presented in writing; and

Whereas, This Board has determined that a remonstrance against the said improvement, signed by the owners of the property liable to more than one-half the assessment therefor has not been presented; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation the said improvement be made, and that the contract for said work and materials be awarded to J. J. Smith, he being the lowest bidder for the whole work and materials, and that the Corporation Attorney be and is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works June 11, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, that the Committee on Public Buildings and Grounds be and are hereby authorized to advertise for a sale, at public auction, the lands and buildings now occupied and used for hospital purposes on Washington street, and that the money derived from said sale or sales be used for the purchase of lands and erection of buildings for hospital purposes, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works June 11, 1878, to wit:

Resolved, That the Comptroller be requested to transfer the money deposited, to cover preliminary expenses for the improvement of Brunswick street, from Newark avenue to the railroad embankment in Railroad avenue and Third street, from Newark avenue to Brunswick street, to the improvement of Brunswick street from Newark avenue to the southerly side of the railroad embankment in Railroad avenue, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the yeas and nays, the reports were received and the resolutions adopted by the following vote:

Yeas—President Mullins, Messrs. Beach, Smith and Taussig.

Absent—Mr. Drohan.

The same committee reported on petition of John B. Coles to have error corrected in payment of taxes, he having paid taxes for the year 1872, on lot 9, block 261, instead of lot 7, block 261, and the owner of lot 9 having also paid the taxes, that they find the facts as set forth in the petition, and that they have had the error corrected on the books of the City Collector and on the tax bill.

The President having called for the yeas and nays, the report was received and the recommendation adopted by the following vote:

Yeas—President Mullins, Messrs. Beach, Smith and Taussig.

Absent—Mr. Drohan.

MISCELLANEOUS BUSINESS.

By Mr. Smith:

Resolved, That the City Clerk be and he is hereby instructed to cancel and make null and void the warrant ordered drawn by report of the Committee on Taxes and Concurrent Resolutions, May 29th, 1878, in favor of H. J. Carr for the sum of \$6 68; and be it further

Resolved, That a warrant be ordered drawn on the City Treasurer for the sum of \$6 68, in favor of Theodore W. Marsh in lieu of said warrant ordered cancelled above.

By Mr. Taussig:

Resolved, That a warrant be drawn on the City Treasurer in favor of that officer for the following amounts, to be deposited in the Hud-

son County National Bank, to the credit of interest account for July, 1878:

On General account.....	\$60,364 50
On Assessment account.....	62,990 00
On Water account.....	73,315 00
By Mr. Taussig:	

Resolved, That a warrant be ordered drawn on the City Treasurer in favor of E. W. Kings-

land. County Collector, for the sum of twenty thousand dollars, on account of county tax for the year 1877.

The President having called for the yeas and nays on each of the above resolutions they were adopted unanimously.

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, June 27th, 1878, at 8 o'clock P. M.

Present—All the members.

On motion the reading of the minutes was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

The Corporation Counsel and Attorney presented the official bond of Frederick Haag as Poundkeeper in the sum of \$500, with John Knoblock and Anton Weiler as sureties. Received and referred to the Committee on Finance.

Petition of M. E. Church, on Whiton street (Lafayette), to have its parsonage exempt from certain taxes and assessments; petition of Augustus M. Layat to have refunded money paid Joyce on water renis; petition of Daniel C. Joyce to have an assessment canceled. All of the above petitions were received and referred to the Committee on Taxes and Concurrent Resolutions.

Invitation from the Arion Society and Geo. H. Thomas Post No. 29, G. A. R., requesting this Board to participate with them in celebrating the 102d anniversary of our national independence. The invitation was received and accepted.

PRESENTATION OF CLAIMS.

Claim of Thomas Earle, City Treasurer, of \$14 35 for incidental expenses; claim of Henry Traphagen of \$262 30 for disbursements from March 7th to June 18th, 1878; claim of the Jordan Stationery Co. of \$17 75 for bond book and stationery furnished office of Board of Finance and Taxation; claim of the Evening Journal of \$25 for corporation advertising.

All of the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

Claim of S. B. Ransom of \$27 72 as fees in the matter of Chas. E. Van Horne, appellant, vs. the Mayor and Aldermen of Jersey City, appellees. Referred to the Committee on Finance.

OFFICIAL COMMUNICATIONS.

Requisition from the City Clerk for warrant books. Received and referred to the Committee on Printing, Stationery and Supplies with power.

The City Comptroller reported the following receipts of the City Treasury, June 20th to 26th, 1878, both days included:

General tax account total	\$5,845 14
Assessment account total	2,253 45
Water account total	22,004 71
Sinking Fund account, 1873, total	2,008 03
Sinking Fund account, 1876, total	1,450 02

The City Treasurer reported the following balance credited to all the accounts in the city depositories at the close of business this day:

Balance credit tax account	} \$305,330 59
" " assessment account	
" " water	
" " sinking fund, 1873,	
" " " 1876,	

Less amount against above amount. 195,609 50

Leaving balance in bank..... \$109,621 09
Both reports received and ordered filed.

Estimate of money required to defray the current expenses of the Board of Directors of Education for the fiscal year beginning December 1st, 1878, was received and referred to the Committee on Finance.

Three concurrent resolutions from the Board of Public Works. Received and referred to the Committee on Taxes and Concurrent Resolutions.

COMMUNICATION FROM HIS HONOR THE MAYOR.

Jersey City, June 27th, 1878.

Honorable Board of Finance and Taxation of Jersey City:

Gentlemen—I herewith return to you without my approval the following resolution adopted at the meeting on the 20th inst.:

"Resolved, That the sum of \$16,136 91 be and is hereby appropriated to the credit of the Board of Education, being amount due teachers of public schools of Jersey City, for services

rendered during the half months of July and August, said appropriation being made under and by virtue of "An act to provide for the full payment of the fixed annual salaries of teachers in certain cities, approved March 7th, 1878; and be it further

"Resolved, That the Committee on Finance be and they are hereby authorized to borrow said amount of money, viz.: \$16,136 91, in anticipation of taxes next hereafter to be levied, which said amount shall be put in the next tax levy."

After consideration and conference with the Board of Education, your Board appropriated \$189,000 for the payment of teachers' and other salaries, for the fiscal year ending November 30th, 1877, and it was then the duty of the Board of Education to arrange and fix all the salaries payable by said Board, to come within the appropriation for that year. The law under which you purpose to act was enacted last winter, or spring, at the instance of some one dissatisfied with the arrangement and appropriation.

I am satisfied that the passage of this act was ill advised and is an unfortunate and embarrassing precedent. It is all important that we shall adhere to all our arrangements for the economical government of the city and refuse to exercise all powers conferred to tempt us from such a course. I fully appreciate the importance of properly sustaining the public schools of the city, and indeed deem them to constitute the most important of our public institutions. Yet I am constrained to believe that they too should assist in the economy necessary at this time, and therefore withhold my signature from your resolution.

Respectfully submitted,

HENRY J. HOPPER, mayor.

On motion the communication was received and laid on the table.

On motion the Board took a recess.

The Board reassembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on the official bond of Frederick Haag as Poundkeeper, recommending that the same be received, spread at large on the bond book, and filed.

The President having called for the ayes and nays, the recommendation was adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works June 15th, 1878, to wit:

Resolved, That \$103 52 be paid to Charles Boltwood for sundries for Street Department; \$61 69 to Washburne & Bro. for brick, sand and cement; \$6 to F. Beneman for posting bills; \$9 10 to Anglemann & Seggenger for repairs to buggy; \$5 12 to Tebbenhoff & Bro. for hardware; \$123 64 to D. C. Farley for angle iron for Belleville; \$18 50 to James Hafter for water troughs, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works, June 25, 1878, to wit:

Resolved, That \$54 80 be paid to the Frele Presse for corporation advertising; \$27 80 to the Frele Presse for corporation advertising; \$23 80 to the Frele Presse for corporation advertising; \$22 84 to the Evening Journal for corporation advertising; \$80 20 to the Evening Journal for corporation advertising; \$20 to the Jersey City Herald for corporation advertising; \$51 50 to the Jersey City Herald for corporation advertising; \$122 20 to the Argus for corporation advertising, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on the petition of Adam Craig for cancellation of sale of church property sold for taxes of 1864, recommending the adoption of the following resolution:

Resolved, That the sale made by the corporation of Jersey City January 4, 1866, to the City Treasurer for taxes of 1864 of part of 17 and 18 Barrow street, block 274, assessed to estate of Kenebly, be cancelled of record by the City

Clerk, for the reason that said property in 1864 and since that time was and has been used for church purposes, the property being covered by a church edifice, and for that reason exempt from taxation.

On petition of Henry W. Bishop to have tax bill of 1872 corrected, recommending the adoption of the following resolution:

Resolved, That the City Collector be requested to cancel on his books the taxes of \$16.40 against lot 35, block 348, for the year 1872, and apply the said \$16.40 paid on lot 35 in error towards the taxes of 1872 on lot 8, block 348.

The President having called for the ayes and nays the reports were received and the resolutions adopted unanimously.

The Committee on Salaries and Claims reported on the salary list for the month of June, 1878, recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn for the payment of salaries for the month of June, 1878, when due, viz.: Henry J. Hooper, mayor, \$166.66; Thomas Earle, city treasurer, \$250; Samuel C. Nelson, city comptroller, \$250; Leon Abett, corporation counsel, \$416.66; Henry Traphagan, corporation attorney, \$291.66; James H. Love, city collector, \$250; John Mullins, President of the Board of Finance and Taxation, \$125; Commissioners of Finance and Taxation—Marcus Beach, \$125; M. M. Drohan, \$125; Isaac W. Taussig, \$83.33; Simeon H. Smith, \$125; William Stevens, clerk to comptroller, \$100; Isaac Morrow, Jr., clerk to treasurer, \$100; John T. Van Cleeve, clerk to Board of Finance and Taxation, \$100; John T. M. Kaylar, assistant clerk to Board of Finance and Taxation, \$85; Andrew D. White, assistant collector, \$125; Clerks to collector—S. D. Dickinson, \$80; James T. Grady, \$80; Sebeka Barker, \$80; James S. Browning, messenger, \$50; Patrick O'Neill, tax bill distributor, 25 days at \$3, \$75; F. C. Wolbert, clerk 1st district police court, \$75; John McGuigan, marshal 1st district court, \$75; Wm. H. Powell, marshal 2d district court, \$60; clerks to city clerk—Thomas K. Halstead, \$100; N. E. Feury, \$83.33; A. L. Sears, \$83.33; Michael Kilcauley, assessor 1st district, \$125; Dennis McLaughlin, assessor 2d district, \$125; Hugh Dugan, assessor 3d district, \$125; Martin Logan, assessor 4th district, \$125; J. M. Park, assessor 5th district, \$125; J. C. Clarke, 6th district, \$125; The Argus, printing minute, \$250; The Evening Journal, printing minutes, \$250; Ann Norton, cleaning rooms in City Hall, \$36; Bridget Parker, cleaning rooms in City Hall, \$36.

The President having called for the ayes and nays, the report was received and the resolution was adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claims of William Brinkerhoff, attorney, recommending the adoption of the following resolution:

Resolved, That the sum of \$40.53 be paid to Wm. Brinkerhoff, attorney of Mary E. Baker, for taxed costs in certiorari case entitled "The State, Mary E. Baker, vs. The Mayor and Aldermen of Jersey City," the same to be paid out of the appropriation made for certiorari costs.

On claim of the Jordan Stationery Com-

pany, recommending the adoption of the following resolution:

Resolved, That the sum of \$17.75 be paid to the Jordan Stationery Company for stationery and bond book furnished office May 22d, 1878.

On claim of the Evening Journal, recommending the adoption of the following resolution:

Resolved, That the sum of \$25 be paid to the Evening Journal Association for advertising corporation notices April 30, 1878.

On claim of The Argus, recommending the adoption of the following resolution:

Resolved, That the sum of \$110 be paid to The Argus for printing 21,000 Assessors' notices and 13 pages of Manuals.

On claim of Jackson & Enscoe, recommending the adoption of the following resolution:

Resolved, That the sum of \$6.50 be paid to Jackson & Enscoe for shades and rollers furnished office of the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

UNFINISHED BUSINESS.

Petition of Bahl Kellers presented to this Board August 30th, 1877, for return of certain amounts paid on assessments and which by the advice of the Corporation Counsel was laid on the table to await the determination of the Edwards case, was on motion taken from the table and referred to the Committee on Taxes and Concurrent Resolutions.

Claim of Davidson & Co. for stationery, was also taken from the table and referred to the Committee on Printing, Stationery and Supplies.

MISCELLANEOUS BUSINESS.

By Mr. Smith:

Resolved, That the City Clerk is hereby requested to cancel of record the following described sales to the City Treasurer:

50 B. Walnut street, block 623, sold Sept. 20th, 1873, for taxes of 1871; 50 R. Bergenwood avenue, block 150, sold March 13th, 1872, for taxes of 1870, said portion being within the lines of Bevan street and not being liable to assessment for taxes, and being the balance of said lot unredeemed as apportioned by the City Comptroller and filed in the City Clerk's office June 6th, 1878.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of fifty-eight thousand dollars to transfer that amount from general account to assessment account as a loan.

By Mr. Smith:

Resolved, That when this Board adjourns it will adjourn to meet Wednesday, July 3d, 1878, at 8 o'clock p. m.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion the Board then adjourned.

JOHN T. VAN CLEEVE, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Wednesday, July 3d, 1878, at 7.30 o'clock P. M.

Present—President Mullins, Messrs. Beach, Smith and Taussig.

Absent—Mr. Drohan.

On motion the reading of the minutes was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Dorothea Och for return of money paid in error on taxes, having paid on the wrong property. Petition of Frank C. Hollins, agent for Mary L. Costa, for return of money paid in error on water rents. Petition of Wm. Hepsley for the return of the difference between the old and new assessment. All of the above petitions were received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of Allan McDermott of \$11 for publishing tax notices. Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the following receipts of the City Treasury, June 27th to July 3d, 1878, both days included:

General tax account total.....	\$28,582 93
Assessment account total.....	1,478 33
Water account total.....	61,624 32
Sinking Fund account, 1873, total.....	15,545 28
Sinking Fund account, 1876, total.....	2,777 30

The City Treasurer reported the following balance credited to all the accounts in the city deposits at the close of business this day: \$157,340 76. Both received and ordered filed.

OPINION OF THE CORPORATION COUNSEL.

Jersey City, June 28, 1878.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen—The petition of Anna A. Brown to have returned to her \$59 77 for interest paid by her on Gardner avenue assessment does not present in my judgment a case where she is legally entitled to recover the money paid by her for interest. The payment was in law a voluntary payment and the payment under protest does not change the legal status of the case, she could not recover if she sued for the amount.

Respectfully submitted,

LEON ABBETT, C. C. J. C.

Received and ordered and filed.

COMMUNICATION FROM THE CITY COLLECTOR.

Jersey City, July 3, 1878.

Hon. Board of Finance and Taxation:

Gentlemen—I have received quite a large number of assessment maps from the Board of Public Works lately, and will be in receipt of more during the summer and fall and it is but just to the persons assessed that they should be notified. But as the clerical force in the office at present is not able to make out bills for the same and attend to the other duties of the office I would most respectfully nominate for confirmation by your honorable body John Kennedy and Charles Krebs to assist in making out bills on said assessments.

Very respectfully,

JAMES H. LOVE, City Collector.

On motion the communication was received and referred to the Committee on Salaries and Claims.

Communication from the City Collector, certifying that he had received June 20th, 1878 for collection in his office, the following assessment maps: Map of Academy street, now Tonnelle avenue, from N. J. H. R. to the old Jersey City line, \$51,348 45; map of Franklin, now Harrison avenue, from Monticello to Newark Plank Road, \$4,988; sewer in Brinkerhoff street, Monticello to Crescent avenue, \$1,854. Received and ordered filed.

Concurrent resolutions from the Board of Public Works, awarding contract for completing the lower or southerly portion of Reservoir No. 3, to Henry O'Neill.

Authorizing the Committee on Public

Grounds and Buildings to advertise for proposals for the erection of a building in Mercer street, to be used as an armory, ordering paid certain claims.

All of the above were received and referred to the Committee on Taxes and Concurrent Resolutions.

Concurrent resolution from the Board of Public Works, showing amount needed for the three months ensuing to be \$75,000 Received and referred to the Committee on Finance.

On motion the Board took a recess.

On reassembling the members present were President Mullins, Messrs. Beach, Smith and Taussig.

Absent—Mr. Drohan.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on communication from William Brinkerhoff, Attorney for William W. Soullard, recommending the adoption of the following preamble and resolution:

Whereas, The City of Jersey City has taken and is now in possession of certain land formerly belonging to William W. Soullard, known as part of lot number five (5), block two hundred and eighty four (24) which said land was taken for the opening of Cedar street; and said William W. Soullard having been awarded for the same the sum of eighty-nine dollars and three cents (\$89 03) and the title to said land having been searched and found to be correct; therefore be it

Resolved, That the award made to William W. Soullard by the City of Jersey City for land taken for the opening of Cedar street and which is now in litigation, be paid and satisfied, and that a warrant be drawn on the City Treasurer in favor of William Brinkerhoff, attorney of William W. Soullard, for the sum of one hundred and thirteen dollars and twenty-eight cents (\$132 28), being amount of award with interest thereon from October 20th, 1877, to the date of payment, said warrant not to be delivered until satisfactory proof be shown that a certain assessment outstanding against said land for the opening of Montgomery street be paid, a discontinuance of the suit pending in the supreme Court be filed or entered, and a good and sufficient deed, approved by the Corporation Attorney, be delivered to the City Comptroller.

The President having called for the yeas and nays, the report was received and the resolution adopted by the following vote:

Yeas—President Mullins, Messrs. Beach, Smith and Taussig.

Absent—Mr. Drohan.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution, adopted by the Board of Public Works, June 25, 1878, to wit:

Resolved, That \$36 25 be paid to F. H. Reidell, for hose; \$4 89 to L. W. Post, for cash paid for freight to Belleville; \$4 to George Wood, for pine wood; \$240 to Lydie Sibbald & Co., for fire hydrants; \$109 36 to Steele & Condit, for forging and labor on meters; \$12 to Wm. Keen for distributing water bills; \$6 50 to Charles Vollers, for distributing water bills; \$37 81 to Peter Wolf, for distributing water bills; \$47 50 to Wm. Mara, for distributing water bills; \$62 50 to Wm. T. Odell, for distributing water bills; \$24 19 to C. S. Clarke, Jr., for stationery; \$11 25 to E. Langton, for towels; \$10 95 to George A. Wood & Co., for cuspadores; \$25 to Edward S. Smith, for cast-iron covers; \$211 61 to W. H. Waite, for feed for Street Department horses be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works, July 2d, 1878, to wit:

Resolved, That \$404 be paid The Argus, for corporation printing; \$43 to The Argus for bill-heads; \$1 9 to the Evening Journal, for corporation printing; \$17 50 to the Evening Journal, for corporation printing; \$48 40 to the Freie Presse, for corporation printing, be and is

hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works, July 2d, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for the completion of the lower or southernly portion of Reservoir No. 3 be and is hereby awarded to Henry O'Neill, he being the lowest bidder for the whole work and materials, and that the Corporation Attorney be and is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works June 11th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, and approval of the Mayor and Aldermen, the report of the Committee on Streets and Sewers upon the application in writing of James Montgomery, Jr. and others, presented to this Board on the 7th day of May, 1878, for the construction of a sewer in Sherman place, from 100 feet east of Summit ave. through Sherman place and Central avenue to the present sewer in Hutton street, be and the same is hereby accepted by this Board, which hereby declares its determination to make said improvement, unless at or before the time hereafter to be appointed for hearing parties in relation thereto a remonstrance shall be presented to this Board, signed by the owners of property liable to more than one-half the assessment therefor, and that the Commissioners of Assessments, with the aid and assistance of the Board of Survey, be and are hereby directed to make a report to this Board an estimate of the quantity and kind of excavation and filling, and amount of work to be done, and of the materials to be furnished for the making and completion of the said improvement; and that upon the filing of such report the Clerk of this Board shall advertise for proposals for doing such work and furnishing such materials in manner and for the length of time required by law, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

Resolved, That the following resolution adopted by the Board of Public Works June 25, 1878, to wit:

Whereas, On the 2d day of April, 1878, application was made to this Board for the reconstruction of Pavonia avenue, from the westerly side of Provost street to the easterly side of East Hamilton place.

Whereas, On the 27th day of May, 1878, the Commissioners of Assessments filed with the Board of Public Works their preliminary sketch for said improvement; and

Whereas, On the 24th day of June 1878, this Board met and heard all parties interested in said application who appeared and all remonstrances against said improvement that were presented in writing; and

Whereas, This Board has determined that a remonstrance against said improvement signed by the owners of the property liable to more than one-half of the assessment therefor, has not been presented; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the said improvement be made; and that the contract for said work and materials be awarded to

Michael Shannon, he being the lowest bidder for the whole work and materials and that the Corporation Attorney be and he is hereby directed to prepare and have executed the necessary contract for the same, be and he is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the above resolution it was adopted by the following vote:

Ayes—President Mullins, Messrs. Smith and Taussig.

Nays—Mr. Beach.

Absent—Mr. Drohan.

The same Committee reported on petition of A. M. Layatt to have refunded money paid twice on water rents, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of A. M. Layatt, for the sum of \$36, being amount of water taxes paid in error "June 22, 1878, the same having been previously paid" on lot 13, block 225 and the Water Registrar be notified.

The President having called for the ayes and nays on the above resolution it was adopted by the following vote:

Ayes—President Mullins, Messrs. Beach, Smith and Taussig.

Absent—Mr. Drohan.

UNFINISHED BUSINESS.

The veto of his Honor the Mayor of the resolution passed by this Board June 20, 1878, in regard to appropriating money to pay teachers' salaries for one-half the month of July and one-half of August, was on motion taken from the table.

Mr. Taussig moved that the resolution do not pass notwithstanding the objections of his Honor the Mayor.

The President declared the motion lost by the following vote:

Ayes—President Mullins, Messrs. Smith and Taussig.

Nays—Mr. Beach.

Absent—Mr. Drohan.

MISCELLANEOUS BUSINESS.

By Mr. Smith:

Resolved, That the clerk of this Board be and he is hereby directed to request the members of the different Boards of the city government to meet with this Board to confer in regard to appropriations needed for the next fiscal year at the following times:

The members of the Board of Directors of Education and Board of Fire Commissioners on July 12th, i. st., at 8 o'clock p. m.

The members of the Board of Aldermen and Police Commissioners on July 15th, inst., at 8 o'clock p. m.

The members of the Board of Public Works on July 17th, inst., at 8 o'clock p. m.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of twenty thousand dollars on account of county tax for 1878.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

By Mr. Beach and carried:

Moved, That the assessors of the several districts be instructed to have notices of valuations sent to each taxpayer at an expense not to exceed 50 cents per hundred.

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Special meeting of the Board of Finance and Taxation, held in the City Hall, Saturday, July 6th, 1878, at 7 o'clock, P. M.

Present—President Mullins, Messrs. Drohan and Taussig.

Absent—Messrs Beach and Smith.

The reading of the minutes of the last regular meeting was dispensed with and they were laid over for approval at the next regular meeting.

The Clerk read the call of the meeting, signed by the President. It was as follows:

Jersey City, July 6, 1878.

John T. Van Cleef, Esq., Clerk Board of Finance and Taxation of Jersey City:

Dear Sir:—You are hereby directed to notify the different members of this Board that a special meeting will be held Saturday, July 6th, 1878, at 7 o'clock, P. M., for the purpose of extending the time of payment of seven per cent. interest on all taxes, assessment and water rents.

With respect,

JOHN MULLINS, President.

By Mr. Taussig:

Resolved, That the City Collector be and is hereby authorized to receive and collect upon all taxes and assessments remaining unpaid in whole or in part on the date of the adoption of this resolution, interest at the rate of seven per centum per annum from the date such taxes and assessments become due and payable until

the 2d day of September, 1878, inclusive, under provisions of an act entitled "An act relative to past due taxes, assessments and water rents in certain cities of this State and providing for the payment thereof." Be it further

Resolved, That the Clerk of this Board be requested to advertise the same on the 8th and 22d of each month in all the official papers.

By Mr. Taussig:

Resolved, That the Water Registrar be and he is hereby authorized to receive and collect upon all water rents remaining unpaid, in whole or in part, on the date of the adoption of this resolution interest at the rate of seven per centum per annum, from the date such water rents have become due and payable until the 2d day of September, 1878, inclusive, under provision of an act entitled "An act relative to past due taxes, assessments and water rents in certain cities of this State, and providing for the payment thereof; be it further

Resolved, That the Clerk of this Board be requested to advertise the same on the 8th and 22d of each month in all the official papers.

The President having called for the yeas and nays on the above resolutions, they were adopted by the following vote:

Yeas—President Mullins, Messrs. Drohan and Taussig.

Absent—Messrs. Beach and Smith.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Wednesday, July 11th, 1878, at 7.30 o'clock P. M.

Present—All the members of the Board.

On motion the reading of the minutes was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of William Crimmins for the refunding of a fine for violating poundkeepers' ordinance, presented to the Board of Aldermen July 2d, 1878, and referred to this Board.

Petition of James Koche for the return of twenty dollars, amount paid by him as fine in August, 1877. Both petitions were received and referred to the Corporation Counsel.

PRESENTATION OF CLAIMS.

Claim of P. D. O'Mara of \$5 50 for taking down stoves in City Hall, June 19, 1878. Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Itemized requisition from the City Comptroller for stationery. Received and referred to the Committee on Printing, Stationery and Supplies, with power.

F. C. Wolbert reported as Clerk of the First District Police Court stating that he had received as fines for the month of June, 1878, \$279 50, which he had paid over to the City Treasurer.

Communication from the City Collector stating that he had received the following assessment maps in his office for collection:

Improvement Summit, now Baldwin avenue.....	\$17,157 25
Improvement Palisade Road, now Summit avenue.....	5,604 22
Widening and extending, Walnut st., now Johnson avenue.....	28,468 00
Grade and flag Camoridge avenue, late Clerk street.....	9,270 75
Sewer from main in New York avenue through Griffith to Palisade, thence to Bowers ave.....	8,512 65

Received and ordered filed.

The City Comptroller reported the following receipts of the City Treasury, July 5th to July 10th, 1878, both days included:

General tax account total.....	\$5,000 92
Assessment account total.....	510 17
Water account total.....	13,465 62
Sinking Fund account, 1878, total.....	2,951 01
Sinking Fund account, 1876, total.....	203 96

The City Treasurer reported the following balances credited to all the accounts in the City Depositories at the close of business this day:

Balance credit tax account.....	
" " assessment account.....	
" " water " ".....	\$136,496 69
" " sinking fund, 1878.....	
" " " " 1876.....	

Both received and ordered filed.

An estimate of the moneys required to defray the current expenses of the Board of Police Commissioners for the fiscal year ending November 30th, 1879, was received and referred to the Committee on Finance.

Concurrent resolution from the Board of Public Works awarding contract for raising and altering sub-station, 3d precinct police station, to M. Mulier at \$1,085.

Construction of a sewer in Central avenue 40 feet south of Sherman Place, southerly to connect with present sewer in Franklin street.

Construction of a sewer in Central avenue from the north side of Manhattan avenue northerly, to connect with present sewer in Franklin street.

Ordering paid certain claims. All of the above were received and referred to the Committee on Taxes and Concurrent Resolutions.

On motion the Board took a recess of 10 minutes.

The Board reassembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on the matter of Patrick McKenna, the city having taken parts of lots 1, 2, 3 and 6, owned by him,

for the opening of Cedar street, and which is now in course of litigation, recommending that the same be referred to the Corporation Counsel for his opinion.

The same committee reported on claim of S. B. Kansom for taxed costs in suit of Charles E. Van Horn vs. The Mayor and Aldermen of Jersey City, recommending that it be referred to the Corporation Attorney to ascertain if the said claim is correct.

The President having called for the yeas and nays, the reports were received and the recommendations were adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works July 9 1878, to wit:

Resolved, That \$214 be paid to The Argus for corporation printing; \$110.50 to the Evening Journal for corporation printing; \$74.80 to the Jersey City Herald for corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works July 2, 1878, to wit:

Resolved, That \$67.20 be paid to C. J. Winant for sand; \$14.98 to Robert Muirhead for blue stone; \$1 74 to D. C. Farley for sundries for engineering bureau; \$47 to Leonard & Ellis for valves; \$7 03 to V. A. derbeck & sons for pine boards; \$12 25 to D. C. Farley for sundries for Belleville and High Service; \$36 25 to Wakeman & Fierz for sperm oil; \$182.24 to J. F. McCoy for pig lead; \$18 to Vanderbeek & Sons for spruce plank; \$8.25 to James Mulcaugh for blacksmith work; \$400 to Morris & Cummings Dredging Company for dredging at foot of Morgan street, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works, July 2d, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Public Buildings and grounds be and are hereby authorized to advertise for proposals for the erection of a building on Mercer street for armory purposes, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works June 11th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, and approval of the Mayor and Aldermen, the report of the Committee on streets and sewers, upon application of William Bender and others, presented to this Board on the 4th day of June, 1878, for the improvement of Brunswick street, from Newark avenue to the southerly side of the railroad embankment in Railroad avenue, be and the same is hereby accepted by this Board, which hereby declares its determination to make said improvement, unless at or before the time hereafter to be appointed for hearing parties in relation thereto a remonstrance shall be presented to this Board signed by the owners of property liable to more than one-half the assessment therefor, and that the Commissioners of Assessment, with the aid and assistance of the Bureau of survey, be and are hereby directed to make and report to this Board an estimate of the quantity and kind of excavation and blinding and amount of work to be done and of the materials to be furnished for the making and completion of the said improvement, and that upon the filing such report the Clerk of this Board shall advertise for proposals for doing such work and furnishing such materials, in manner and for the length of time required by law, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of David C. Joyce to have an assessment cancelled, recommending the adoption of the following resolution.

Resolved, That the City Collector be requested to cancel the assessment for main sewer in first drainage district against lots 55 and 56 (Assessors numbers 717 and 718) block 633; also as-

assessment against same lots (Assessors numbers 28 and 29) for assessment for sewer in Bergen Point Plank Road from N. Y. R. R. to Myrtle avenue.

The same committee reported on petition of Dorothea Och for the return of money paid twice in error recommending the adoption of the following resolution.

Resolved, That a warrant be drawn on the City Treasurer in favor of Dorothea Och for the sum of \$134 12 being taxes for year 1870, paid in error November 17, 1870, on block 387, Triangle, Fourth Ward of Jersey City, and the Collector be notified.

The same committee reported on petition of William Stevens, Treasurer of the M. E. Church in Whiton street, asking this Board to cancel assessment for taxes for years 1875-76 and 77, and the assessment for sewer in Walnut street and for the "improvement of Pine street" on lot 17, block 476 adverse. Your committee do not know of any law that exempts church property from assessments for sewer or street improvements.

The President having called for the ayes and nays on each of the above reports, they were received and the resolutions and recommendations adopted unanimously.

The Committee on Printing, Stationery and Supplies reported, recommending the adoption of the following resolutions:

Resolved, That the sum of \$262 30 be paid to Henry Traphagen for expenses and disburse-

ments incurred by him as Corporation Attorney, from March 7th to June 28th, 1878.

Resolved, That the sum of \$14 35 be paid to Thomas Earle for incidental expenses at sundry times in connection with temporary loan bonds.

Resolved, That the sum of \$7 50 be paid to Davison & Co. for printing cases of the Mayor and Aldermen of Jersey City vs. Henry Flaacke, and the Mayor and Aldermen of Jersey City vs. John Hughes and James Mathews, 1876.

Resolved, That the sum of \$5 50 be paid to P. D. O'Mara for taking down stoves in City Hall, June 19th, 1878.

Resolved, That the sum of \$11 be paid to Allan McDermott for publishing notices to taxpayers, June 22d, 1878.

The President having called for the ayes and nays on each of the above reports, they were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of five thousand dollars, to transfer that amount from general account to assessment account as a loan.

The President having called for the ayes and nays on the above resolution it was adopted unanimously.

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, July 18th, 1878, at 7.30 o'clock P. M.

Present—All the members.

The reading of the minutes was on motion dispensed with, and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from John A. Nugent requesting return of his official bond as Excise Commissioner; also requesting the return to Stephen P. Yoe, of his bond as Excise Commissioner. Received and referred to Committee on Finance.

Petition of Dorothea Och for payment of interest on amount paid by her in error on taxes of 1870. Received and ordered to be returned to petitioner with a statement that under the charter no interest could be paid.

Petition of Frank L. Clark, attorney of Wm. F. Ackerman, requesting payment of certain claims for hardware furnished Board of Police Commissioners during 1877. Received and referred to Corporation Counsel.

Petition of George E. Lamberton for payment of difference between old and new assessment. Received and referred to Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of B. F. Coraun of \$2 75 for fitting lock in City Hall.

Claim of John T. Van Cleef, clerk, of \$9 40 for disbursements.

Claim of the Argus of \$83 50 for printing manuals and warrant books.

Claim of S. B. Roney of \$18 for directories.

All received and referred to Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the balances in the city banks to all the accounts at the close of business July 18, 1878, to be \$129,643 58.

The City Comptroller reported the total amount of receipts of the City Treasury, from July 11th, to 17th, both days included to be \$14,337 67. Both reports received and ordered filed.

The City Collector reported that he had received for collection July 9, the following assessment maps: Grading, curbing and flagging 12th street, Coles to Division street, \$18,055; improvement of Whitco street, Maple to Walnut street, \$4,315 32; improvement of Pine street, Communipaw to Johnston avenue \$11,807. Received and ordered filed.

The City Collector reported that he had received for collection July 12, 1878, the following assessment maps: Sewer in Sherman avenue, \$2,343; sewer in Chestnut avenue, \$986; sewer in Palisade avenue and Hutton street, \$8,575; sewer in Prospect street, \$7,197; sewer in Reservoir now Ferris street, \$1,590. Received and ordered filed.

Communication from the Board of Aldermen submitting list of appropriations required for the next fiscal year. Received and referred to Committee on Finance.

OPINIONS OF THE CORPORATION COUNSEL.

In re, claim of James Roche.

Jersey City, July 15, 1878.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen—I advise the repayment to James Roche of the fine paid by him under the ordinance declared to be repealed by the Supreme Court.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

In re, claim of Patrick McKenna.

Jersey City, July 15, 1878.

To the Hon. the Board of Finance and Taxation:

Gentlemen—As it appears by the certificate of the Corporation Attorney that Patrick McKenna owns parts of lots Nos. 1, 2, 3 and 6, block 24, taken for the opening of Cedar street, for which an award was made, I recommend the adoption of the resolution reported by the Finance Committee to your Board June 27, 1878.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

Both opinions were received and referred to Committee on Finance.

Two concurrent resolutions were received from the Board of Public Works, one ordering paid certain claims, the other requesting concurrence in the advertising for proposals for furnishing 150 lengths of 24 inch cast iron water pipe.

Both received and referred to Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on resolution from Board of Public Works, notifying this Board that the probable gross amount of money required by said Board of Public Works for three months ensuirg would be \$75,000, recommending that the same be approved and filed.

The same Committee reported on claim of Patrick McKenna, recommending the adoption of the following resolution:

Whereas: The city of Jersey City has taken and is now in possession of certain land formerly belonging to Patrick McKenna, known as parts of lots 1, 2, 3 and 6, in block 24, which said land was taken for the opening of Cedar street, the said Patrick McKenna having been awarded for the same the sum of twelve hundred and one dollars and thirty-four cents, and the title to said land having been found to be perfect, therefore be it

Resolved, That the award made to Patrick McKenna by the Corporation of Jersey City for property taken for the opening of Cedar street, viz: Parts of lots Nos. 1, 2, 3 and 6, block 24, and now in litigation, be paid and satisfied, and that a warrant be ordered drawn on the City Treasurer in favor of John Garrick, attorney of Patrick McKenna, for the sum of one thousand two hundred and sixty-eight dollars (1,268) being amount of award with interest from Dec. 28th 1873, together with the costs of suit, said warrant not to be delivered until a discontinuance of the suit now pending in the above matter be entered and a good and sufficient deed, duly executed by the said Patrick McKenna and approved by the Corporation Attorney, be filed with the City Comptroller and satisfactory proof shown that a certain assessment now outstanding against said property is paid.

The President having called for the ayes and nays on each of the above reports, the recommendation and resolution were adopted.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works July 9th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for the raising and siting of sub-station 3d Precinct Police Station, be and is hereby awarded to M. Muller, at the price named in his proposal, viz: one thousand and eighty-five (\$1,085) dollars, he being the lowest bidder, and that the Corporation Attorney be and is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works July 16th, 1878, to wit:

Resolved, That \$328 be paid to the Argus for corporation printing, be and is hereby concurred by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works July 9th, 1878, to wit:

Resolved, That the sum of \$122 be paid to Vanderbeek & Sons for spruce timber; \$24 51 to Vanderbeek & Sons for spruce plank, &c.; \$73 10 to P. Obergeff for repairing buggy, &c.; \$10 to F. Belleman for posting bills; \$32 to J. L. McGimpsey for posting bills; \$79 10 to C. J. Winant for sand; \$29 67 to Clara Priggs for feed for street department horses; \$94 80 to John A. Vill for harness, &c.; \$18 15 to Vanderbeek & Sons for stakes for engineering bureau; \$32 98 to A. J. Kapp for feed for street department horses; \$12 05 to Daniel Davis for kerosene oil;

\$300 32 to Peter Van Houten for labor on boilers at Belleville; \$334 44 to Peter Van Houten for labor on chimney at Belleville; \$15 to Oscar Senfer for repairs to telegraph lines for May; \$15 to Oscar Senfer for repairs to telegraph lines for June; \$34 66 to H. A. Rogers for gum valves; \$14 19 to H. A. Rogers for bolts, &c., for Belleville; \$95 40 to John Killeen for blacksmith work; \$3 50 to Lytle, Sibbald & Co. for hydrants; \$49 56 to Maxwell Bros. for feed for pipe yard horses; \$27 75 to Arthur A. Donnelly for plumbing work; \$50 to John Redan for distributing water bills; \$64 50 to Jordan Stationery Co. for stationery, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works, July 16, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Extensions and Distributions be and are hereby authorized to advertise for proposals for furnishing and delivering of one hundred and fifty (150) lengths of 24-inch cast iron water pipe, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works June 25th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the report of the Committee on Streets and Sewers, upon the petition in writing of Frederick C. Freund and others, presented to this Board on the 11th day of June, 1878, for the widening of Cottage street, on the northerly side thereof, between Nelson avenue (formerly Smith street) and the easterly line of property of the N. J. R. R. and Transportation Co. to a full width of fifty-five feet, be and the same is hereby accepted, by this Board, which hereby declares that it favors said petition, and the same is hereby referred to the Commissioners of Assessment and

the Chief Engineer, he being a discreet surveyor not interested in said improvement, to be proceeded with according to law, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above reports they were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported recommending the adoption of the following resolutions:

Resolved, That the sum of \$83 50 be paid to the Argus for printing manuals and warrant books.

Resolved, That the sum of \$9 40 be paid to John T. Van Cleef for expenses incurred in by him as clerk to the Board of Finance and Taxation.

Resolved, That the sum of \$2 75 be paid to B. F. Corduan, for fitting lock and keys for office, July, 16, 1878.

Resolved, That the sum of \$18 be paid to S. B. Roney, Superintendent, for 6 Jersey City Directories, furnished Assessors, July, 15, 1878.

The President having called for the ayes and nays on each of the above resolutions, they were adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn on the City Treasurer in favor of that officer for the sum of \$105 80, to transfer that amount from Water account to General account to reimburse amount paid for printing on Water account.

The President having called for the ayes and nays on the above resolution it was adopted unanimously.

On motion the Board then adjourned,

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, July 25th, 1878, at 8 o'clock P. M.

Present—All the members.

On motion the reading of the minutes of the last meeting was dispensed with, and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Bridget Doyle for return of money paid in error on taxes. Petition of H. B. Mahn for return of money paid twice on same piece of property for taxes. Both received and ordered referred to the Committee on Taxes and Concurrent resolutions.

Petition of A. Van Horn, Attorney for Patrick L. Reehli to have property proportioned. Received and referred to the City Comptroller.

PRESENTATION OF CLAIMS.

Claims of The Argus and New Jersey Free Presse for publishing corporation notices. Received and referred to the Committee on Printing, Stationery and Supplies.

Claim of Collins & Corbin of \$174 50 for taxed costs in certiorari cases. Received and referred to Committee on Finance.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported that the receipts of the City Treasury from July 18th to 24th, 1878, inclusive, amounted to \$15,122 11.

The City Treasurer reported the balance at close of business July 25, 1878, in the city depositories to all the accounts to be \$132,508 77.

Both reports received and ordered filed.

FROM HIS HONOR THE MAYOR.

Jersey City, July 25, 1878.

To the Hon. the Board of Finance and Taxation:

Gentlemen—I herewith return to you without my approval a bill of Mr. Peter Van Houten, amounting to \$334 44. I am of the opinion that some of the charges are excessive notwithstanding the explanation of Mr. Van Houten. Castings of this class will pay well at $\frac{3}{4}$ cts. per lb. and the cost of patterns, fittings, &c., 1 cent per lb. extra, which I think a fair rate, would make the charges $\frac{3}{4}$ cents per lb.

I would therefore recommend a reduction of $\frac{1}{2}$ cent per lb. on 7,436 lbs. castings which would amount to \$55.77 to deduct from the bill.

It is highly important that all purchases made by the respective boards, and their agents should be at the market rates now prevailing and it behoves all the city officials to scrutinize closely all bills to see that they conform to this principal before being passed upon.

Respectfully submitted,

H. J. HOPPER, Mayor.

The above veto was received and laid over under the rules.

FROM THE CORPORATION COUNSEL.

JERSEY CITY, July 22, 1878.

To the Honorable the Board of Finance and Taxation:

Gentlemen—I enclose you herewith the papers sent to me with the petition of William Crimmins, also a statement made for my use by himself and one by the Police Justice. The two statements do not agree as to the facts. The case is not at present in a position for your Honorable body to take any action thereon even if you should deem it a proper case after the payment of the fine imposed to consider it on its merits. It is of doubtful propriety in any case to interfere with the judicial action of the Justice, even if the power to do so was clear and distinct. I am of opinion that at present at least, you cannot interfere in behalf of Mr. Crimmins as he has not made out such a case as would warrant you in so doing.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

Received and referred to Committee on Finance.

Jersey City, July 22, 1878.

To the Hon. the Board of Finance and Taxation:

Gentlemen—If the bills of William F. Ackerman are in excess of the appropriation to the

Police Board, you have no power to sanction their payment. All you can do is to let him sue therefor, and if he gets judgment, then the law provides a mode for paying such judgment. I return to you herewith the letter of Mr. F. L. Clark, attorney for Mr. A.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

Received and ordered filed.

Resolution from the Board of Public Works, submitting estimate of appropriation required by said Board for the next fiscal year. Received and referred to the Committee on Finance.

Two concurrent resolutions from the same Board, one in reference to contract for building armory in Mercer street, the other advising paid certain claims. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Requisitions from the City Clerk and City Collector, for stationery. Received and referred to the Committee on Printing, stationery and Supplies with power.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on communications received from the different Boards of the city government, submitting estimates of appropriations required by the several Boards for the next fiscal year, as follows:

Hon. Board of Finance and Taxation:

You Committee on Finance to whom was referred the estimates of appropriations from all the Boards of Jersey City, including the appropriation for this Board, most respectfully report and recommend that the amount proper and necessary to be raised by tax in Jersey City during the present year for the fiscal year beginning December 1, 1878, and ending November 30, 1879, be fixed at one million two hundred and sixteen thousand five hundred and forty-three dollars and forty-seven cents (\$1,216,543 47) as the appropriation and limit of expenditure for the purposes of the respective boards (except where by charter otherwise provided), after subtracting therefrom the money to be paid to Jersey City by the State for school purposes, and such appropriation your committee recommend distributed among the several boards in the following manner as the limit of expenditure of said boards for the purposes hereinafter mentioned, viz.:

Appropriation for the Board of Public Works:	
Streets and sewers.....	\$80,000
Salaries.....	6,500
Public Grounds and Buildings.....	6,000
Printing and Stationery.....	1,500
Engineering Bureau.....	16,000
New school house in 12th street, No. 21.....	25,000
New Oakland avenue Police Station.....	10,000
Total.....	\$145,000

Appropriation for the Board of Aldermen:	
Out-door poor.....	\$15,000
Printing, stationery and supplies.....	2,500
Rent of armories and supplies.....	3,400
Salaries (City Clerk, Marshal and Overseer of the Poor).....	5,000
Improvements and repairs to public grounds and buildings.....	2,000
Public bath.....	600
Fourth of July.....	1,200
Decoration Day.....	200
Elections.....	8,000
District Courts.....	9,900
Total.....	\$47,800

Appropriation to the Board of Police Commissioners:	
Salaries, station houses and prisons, fuel, repairs and stationery.....	\$163,000
Lamps and Lights.....	100,000
Hospitals and Dispensaries.....	20,000
Police Justices.....	5,250
Total.....	\$288,250

Appropriation to the Board of Fire Commissioners:	
Salaries.....	\$85,000
Claims.....	24,000
Total.....	\$109,000

Appropriation to the Board of Education:	
Salaries.....	\$188,000
Books, stationery and music.....	8,000
Repairs and furniture.....	7,500
Furniture and heating new schoolhouse in Twelfth street.....	4,000
Rentals.....	2,500
Printing and blanks.....	1,500
Free library.....	1,000
Janitors' supplies.....	1,200
Heating and ventilating.....	7,500
Census.....	1,000
High school.....	250
Normal school.....	100
Total.....	\$222,550

Appropriation to the Board of Finance and Taxation:	
Interest on bonds.....	\$ 235,539 17
Interest on temporary loans estimated.....	80,000 00
Salaries.....	56,000 01
Claims.....	20,000 00
Printing, Stationery and Supplies.....	5,000 00
Out-door poor allowed in excess of appropriation (act of 1877).....	7,000 00
Certiorari costs.....	404 30
Total.....	\$ 403,943 47

RECAPITULATION.

Board of Public works.....	\$145,000 00
Board of Police Commissioners.....	288,250 00
Board of Fire Commissioners.....	109,000 00
Board of Aldermen.....	47,800 00
Board of Directors of Education.....	222,550 00
Board of Finance and Taxation.....	403,943 47
Total.....	\$1,216,543 47
Less amount to be received from the State for schools.....	145,099 87
Total required.....	\$1,071,443 60

And your committee would respectfully recommend the adoption of the following resolution:

"Resolved, That the report and recommendation of the Committee on Finance as to the appropriations to the several Boards and the amount proper and necessary to be raised by tax in Jersey City during the current year for the purposes of the several Boards of the City Government for the fiscal year beginning December 1st, 1878, and ending November 30th, 1879, be and the same are hereby received and adopted; and in conformity therewith the Board of Finance and Taxation having duly considered the estimates and recommendations of the several Boards, does hereby fix the amount to be raised by tax in Jersey City during the present current year, for the purposes of the said Boards for the fiscal year beginning December 1st, 1878, and ending November 30th, 1879, both days included, at the sum of one million seventy-one thousand four hundred and forty-three dollars and sixty cents (\$1,071,443 60), and that said sum, with the amount to be paid by the State to Jersey City for schools, is hereby distributed among the several Boards in the amounts as recommended by the committee, and the amounts thus fixed shall be the appropriations and limit of expenditure for the said purposes during said fiscal year (except whereby the Charter otherwise provided) as follows, to wit:

Appropriated to the Board of Public Works.....	\$145,000 00
Appropriated to the Board of Police Commissioners.....	288,250 00
Appropriated to the Board of Fire Commissioners.....	109,000 00
Appropriated to the Board of Directors of Education.....	222,550 00
Appropriated to the Board of Finance and Taxation.....	403,943 47
Appropriated to the Board of Aldermen.....	47,800 00
Total.....	\$1,216,543 47
Less amount to be received for schools.....	145,099 87
Total to be raised by tax.....	\$1,071,443 60

The President having called for the ayes and nays on each of the above amounts as appropriated to the several accounts, they were severally adopted as amended and the ayes and nays having been called for on the adoption of the report of the committee as a whole, the several recommendations and the resolution included in the report were adopted as amended unanimously.

The same committee reported on claim of James H. Elmendorf, for money due him for work done and materials furnished on the new Bergen Road, "Greenville;" recommending the adoption of the following resolution:

Resolved, That the claim of James H. Elmendorf for money due him on report of Referee, confirmed by the Court for work done and materials furnished on the new Bergen Road in that portion of Jersey City formerly Greenville, be referred to the Corporation Counsel and Attorney to be appealed as in the judgment of your committee the claim is illegal and exorbitant; and be it further

Resolved, That the award made by the Chancellor amounting to one hundred and fifty-four dollars and sixty-nine cents (\$154 69) be tendered to the said Elmendorf in full payment.

The same committee reported on petition of John A. Nugent and S. P. Yoe for the return of their official bonds, recommending the adoption of the following resolution:

Resolved, That the official bonds of John A. Nugent and Stephen P. Yoe, as Excise Commissioners, appointed under the act of 1878 be returned to them and a receipt obtained for said bonds, the said act under which they were appointed having been declared unconstitutional by the Supreme Court of New Jersey before they actually entered upon the performance of their duties.

The same committee reported on petition of James Roche for return of fine paid by him for supposed violation of ordinance regulating the sale of liquor, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of James Roche for the sum of twenty dollars (\$20) being amount of fine paid by him imposed by the First District Police Court for supposed violation of city ordinance regulating the sale of liquor, said ordinance having been decided by the Supreme Court of New Jersey to have been repealed.

The President having called for the ayes and nays on each of the above resolutions, the reports of the committee were received and the resolutions adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works July 16th, 1878, to wit:

Resolved, That \$98 25 be paid to Hugh Murphy for paving; \$15 09 to H. A. Rogers for leather belting; \$40 00 to Burnett & Leonard for machinery supplies; \$6 25 to Collins Allen for repairing harness, &c.; \$123 54 to Steele & Co. for sundries; \$21 32 to Brady & Fitzsimmons for feed; \$5 to American District Telegraph Co. for rent of instrument; \$75 to J. N. & W. F. Durrell for water pipe tapper; \$30 to Thomas J. Brown for distributing water bills; \$950 to Gillen & Bro. for chairs; \$5 23 to A. A. Donnelly for carpenter work at office; \$71 80 to the Freie Presse for corporation printing; \$244 92 to Thomas Kennelly for labor and materials on Morgan street dock, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works July 9th, 1878, to wit:

Resolved, That \$50 50 be paid to the Jordan Stationery Co. for stationery; \$140 80 to the Jordan Stationery Co. for stationery; \$58 75 to McAvoy Bros. for stationery, be and is hereby non-concurred in by the Board of Finance and Taxation, on account of many of the items being too high in price.

The President having called for the ayes and nays on each of the above reports, they were received, and the resolution and recommendation adopted unanimously.

The Committee on Salaries and Claims reported the salary list for the month of July, 1878, recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn for the payment of salaries for the month of July, 1878, when due, viz.:

Henry J. Hopper, mayor, \$165 66; Thomas Earle, city treasurer, \$250; Samuel C. Nelson, city comptroller, \$250; Leon Abbett, corporation counsel, \$416 66; Henry Traphagen, corporation attorney, \$291 66; James H. Love, city collector, \$250; William Stevens, clerk to comptroller, \$100; Isaac Morrow, clerk to treasurer, \$100; John T. Van Cleef, clerk to Board of Finance and Taxation, \$100; Andrew D. White, assistant collector, \$125; John T. M. Kaylar, assistant clerk to Board of Finance and Taxation, \$80; James T. Grady, clerk to collector, \$80; S. D. Dickinson, clerk to collector, \$80; Walter KISSAM, clerk to collector, \$80; Seneca Barker, clerk to collector, \$80; James Browning, messenger, \$50; Patrick O'Neill, tax bill distributor, 26 days at \$3, \$78; F. C. Wolbert, clerk to police court, \$75; John McGuigan, marshal 1st district court, \$75; William H. Fowell, marshal 2d district court, \$80; Thomas K. Halstead, clerk to city clerk, \$100; N. E. Feury, clerk to city clerk, \$83 33; A. L. Sears, clerk to city clerk, \$83 33; Michael Kilcauley, assessor 1st district, \$125; Dennis McLaughlin, assessor 2d district, \$125; Hugh Dugan, assessor 3d district, \$125; Martin Logan, assessor 4th district, \$125; John M. Park, assessor 5th district, \$125; J. C. Clarke, 6th district, \$125; The Argus, printing minutes, \$250; The Evening Journal, printing minutes, \$250; Bridget Parker, cleaning rooms in City Hall, \$36; Ann Norton, cleaning rooms in City Hall, \$36.

The President having called for the ayes and nays on the above resolution the report was received and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of Charles Scott, recommending the adoption of the following resolution:

Resolved, That the sum of \$15 23 be paid to Charles Scott for carpenter work done in City Hall January 15th, 1878, to June 25th, 1878.

The President having called for the ayes and nays the report of the committee was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Drohan:

Resolved, That the two items for disbursements paid to the Corporation Counsel and Corporation Attorney and charged to the account of Printing, Stationery and Supplies, be transferred and charged to judgment claims, and that the Comptroller be notified to make said transfer.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of twenty thousand dollars to transfer that amount from Water account to General account as a loan.

By Mr. Taussig:

Resolved, That a warrant be drawn upon the City Treasurer in favor of that officer for the sum of seven hundred and seventeen dollars and fifty cents to transfer that amount from General account to be deposited in Hudson County National Bank to the credit of interest account for August, 1878.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, Aug. 1st, 1878, at 8 o'clock P. M.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of the bondsmen of John A. McGrath for the return of the official bond of said McGrath as Treasurer of the Board of Directors of Education. Received and referred to the Committee on Finance.

Petition of Frank L. Clark, Attorney for J. M. Merseles, stating that he held two warrants one for \$176 payable to the order of J. M. Merseles, dated Dec. 1, 1871, the other for \$52 payable to J. M. Merseles & Co., dated Feb. 16, 1872, and asking that the City Treasurer be instructed to affix to said warrants his official signature. On motion the petition was received and filed.

Petition of D. M. Demarest for cancellation of personal tax. Petition of Harrison Johnson for return of money paid in error on water rents. Both the above petitions were received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of A. Van Horn, Attorney of W. H. Schieffelin & Co., for settlement of suit to recover amount of claim for materials furnished on Hospital and Dispensaries account of the Board of Police Commissioners where the appropriation has been exhausted. Communication William Brinkerhoff, Attorney of W. W. Soullard stating that he could not accept of the terms of the resolution adopted by this Board, July 3d, 1878; as there is due to Soullard the sum of eighty-nine dollars and three cents with interest from March 28th, 1872, the date of the confirmation of the assessment. Both the above were received and referred to the Corporation Counsel.

PRESENTATION OF CLAIMS.

Claim of McAvoy Bros. of \$154 35 for stationery; claim of The Argus of \$37 39 for advertising corporation notices and printing manuals, pages 32 to 35. Both received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Itemized requisition from the Clerk of the Board of Finance and Taxation. Received and referred to the Committee on Printing, Stationery with power.

Report of F. C. Wolbert, Clerk of the First District Police Court, stating that he had received as fines for the month of July, 1878, \$339 50, which he has paid over to the City Treasurer.

The City Comptroller reported the following receipts of the City Treasury July 25th to 31st, 1877, both days included:

General tax account total	\$1,838 48
Assessment account total.....	1,243 30
Water account total.....	4,726 04
Sinking Fund account, 1873, total.....	3,340 22
Sinking Fund account, 1878, total.....	140 46

The City Treasurer reported the following balance credited to all the accounts in the City Depositories at the close of business this day:

Balance credit tax account	}	\$119,371 92
" " assessment account.....		
" " water		
" " sinking fund, 1873.....		
" " " " 1876.....		

All of the above reports were received and ordered filed.

Three concurrent resolutions from the Board of Public Works were received and referred to the Committee on Taxes and Concurrent Resolutions.

On motion the Board took a recess.

The Board reassembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on claim of Collins & Corbin, attorneys, for costs in certain cases vs. the Mayor and Aldermen of Jersey City, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the

City Treasurer in favor of Collins & Corbin, attorneys for John Halliard, Cecelia Kemp et als., and Elizabeth C. Morris et als., for \$174 50, being amount of taxed costs in certain certiorari cases wherein the above-named were plaintiffs, and the Mayor and Aldermen were defendants.

The same committee reported on claim of S. B. Ransom for taxed costs in bastardy case of C. E. Van Horne vs. The Mayor and Aldermen of Jersey City, recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of S. B. Ransom, attorney, for the sum of \$27.22, being amount of taxed costs in the case of Charles E. Van Horne, appellant, vs. the Mayor and Aldermen of Jersey City, on appeal to the Hudson Quarter Sessions of the Peace, April Term, 1878.

The President having called for the yeas and nays on each of the above resolutions, the reports of the committee were received and the resolutions adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works July 23, 1878, to wit:

Resolved, That \$32 be paid to John Doyle for horseshoeing; \$212 to A. H. Woodward for bridge stone; \$8 83 to James E. Weeks for medicines for horses; \$18 15 to P. Becker for mattress and pillow; \$65 to Peter Van Houten for labor on boilers at Belleville; \$35 to Wakeman & Fiery, for cylinder oil; \$200 76 to Crane & Webster for building materials; \$80 to Thomas Sheridan for carting iron pipe; \$58 30 to E. S. Smith for cast iron frames; \$9 to J. P. Volhard for distributing water bills; \$26 86 to C. S. Clarke, Jr., for stationery; \$9 to P. D. O'Mara for refrigerator; \$1 35 to J. S. O'Conner for goblets; \$66 to Jersey City Herald for corporation printing; \$191 50 to Evening Journal for corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works July 23, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for the erection of a two-story brick building for armory purposes on Mercer street be and is hereby awarded to Thomas Kennelly at the price named in his proposal, viz.: \$1,860, that being the lowest bid received, and that the Corporation Attorney be and is hereby instructed to prepare and have executed the proper contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works July 23, 1878, to wit:

Resolved, That the sum of \$5 be paid to Jacob Decker, for horse shoeing, be and is hereby not concurred in by the Board of Finance and Taxation, on account of its being \$1 too high.

Resolved, That the following resolution adopted by the Board of Public Works July 9th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, and approval of the Mayor and Aldermen, the report of the Committee on Streets and Sewers, upon the application in writing of Mrs. Ann Tasto and others presented to this Board on the 2d day of July, 1878, for the construction of a sewer in Central avenue from the north line of Manhattan avenue, northerly, to connect with the present sewer in Franklin street, be and the same is hereby accepted by this Board, which hereby declares its determination to make said improvement unless at or before the time hereinafter to be appointed for hearing parties in relation thereto, a remonstrance shall be presented to this Board signed by the owners of property liable to more than one-half the assessment therefore, and that the Commissioners of Assessments with the aid and assistance of the Bureau of Survey, be and are hereby directed to make and report to this Board, an es-

time of the quantity and kind of excavation and filling and amount of work to be done and of the materials to be furnished for the making and completion of the said improvement, and that upon the filing of such report the Clerk of this Board shall advertise for proposals for doing such work and furnishing such materials in manner and for the length of time required by law, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works July 9th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation and approval of the Mayor and Aldermen, the report of the Committee on Streets and Sewers upon the application in writing of Marcus Martens and others, presented to this Board on the 2d day of July, 1878, for the construction of a sewer in Central avenue from 40 feet south of Sherman Place southerly to connect with the present sewer in Franklin street, be and the same is hereby accepted by this Board, which hereby declares its determination to make said improvement, unless at or before the time hereinafter to be appointed for hearing parties in relation thereto, a remonstrance shall be presented to this Board signed by the owners of property liable to more than one half the assessment therefor, and that the Commissioners of Assessment, with the aid and assistance of the Bureau of Survey, be and are hereby directed to make and report to this Board an estimate of quantity and kind of excavation and filling and amount of work to be done, and of the materials to be furnished for the making and completion of the said improvement, and that upon the filing of such report the Clerk of this Board shall advertise for proposals for doing such work and furnishing such materials in manner and for length of time required by law, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, July 30th, 1878, to wit:

Whereas, On the 16th day of April, 1878, application was made to this Board for the construction of a sewer in Beacon avenue, from about 110 feet easterly from Summit avenue, through Beacon avenue, to connect with sewer already built in Central avenue; and,

Whereas, On the 1st day of July, 1878, the Commissioners of Assessment filed with the Clerk of the Board of Public Works their preliminary sketch for said improvement; and

Whereas, On the 29th day of July, 1878, this Board met and heard all parties interested in said application who appeared and all remonstrances against the said improvement that were presented in writing; and

Whereas, This Board has determined that a remonstrance against the said improvement, signed by the owners of the property liable to more than one half of the assessment therefor has not been presented; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the said improvement be made and that the contract for said work and materials be awarded to William J. Ard, he being the lowest bidder for the whole work and materials, and that the Corporation Attorney be and is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works July 30th, 1878, to wit:

Whereas, On the 16th day of April, 1878, application was made to this Board for the construction of a sewer in Chestnut avenue from about 25 feet north of Magnolia avenue through Chestnut avenue northerly, to connect with the sewer already built in said Chestnut avenue; and

Whereas, On the 1st day of July, 1878, the Commissioners of Assessment filed with the Board of Public Works their preliminary sketch for said improvement; and

Whereas, On the 29th day of July, 1878, this Board met and heard all parties interested in said application who appeared and all remonstrances against the said improvement that were presented in writing; and

Whereas, This Board has determined that a remonstrance against the said improvement signed by the owners of the property liable to more than one-half of the assessment therefor has not been presented; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation the said improvement be made and that the contract for the said work and materials be awarded to William J. Ard he being the lowest bidder for the whole work and materials and that the Corporation Attorney be and is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of Bridget Doyle to have refunded money twice paid on taxes, recommending the adoption of the following resolution:

Resolved, That the sum of \$62 44 be paid to Bridget Doyle to refund to her the taxes of 1873, paid January 4th, 1875, on lot 31, Seventh street, block 330, Third District, the same having been previously paid September 1st, 1874, and that the City Collector be notified.

The same committee reported on petition of H. B. Mann for the return of money paid twice in error on water rents, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of H. B. Mann for the sum of \$19 50 being amount of water taxes paid May 31st, in error on lot 12, block 200, and that the Water Registrar be notified.

The President having called for the ayes and nays on each of the above resolutions, the reports of the Committee were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of The Argus, recommending the adoption of the following resolution:

Resolved, That the sum of \$37 97 be paid to The Argus for advertising corporation notices and printing manuals, pages 32 to 35.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

UNFINISHED BUSINESS.

The veto of his Honor the Mayor of the concurrent resolution passed by the Board of Public Works July 9th, 1878, and concurred in by this Board July 18th, 1878, in regard to the payment of the claim of Peter Van Houten of \$334 44 for castings, was on motion taken from the table.

By Mr. Drohan:

Moved and carried unanimously, That the veto of his Honor the Mayor be sustained.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Resolved, That the Committee on Finance of the Board of Finance and Taxation be and they are hereby authorized to borrow from the Commissioners of the Sinking Fund the sum of twenty thousand dollars in anticipation of the collection of taxes and assessments or the sale of bonds, to be taken from the account or said fund for 1878, and that a bond be issued by the Mayor and City Clerk under the city seal in favor of said Commissioners, payable on demand with interest at the rate of six (6) per centum per annum.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of ten thousand dollars on account of County Tax for 1876.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of ten thousand dollars on account of County Tax for 1877.

By Mr. Smith:

Resolved, That when this Board adjourns it will adjourn to meet Thursday, Aug. 15th, 1878, at 8 o'clock P. M.

The President having called for the ayes and nays on each of the above resolutions, they were adopted unanimously.

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Meeting of the Board of Commissioners of the Sinking Fund, held in the City Hall, Thursday, August 1, 1878, at 9.30 P. M.

Present—All the members.

The reading of the minutes of the last meeting was dispensed with, and they were approved as printed.

By Commissioner Taussig:

Resolved, That a requisition be drawn upon the City Treasurer in favor of that officer for the sum of twenty thousand dollars (\$20,000), to be taken from the sinking fund account of 1873,

and that a bond be executed by the Mayor and City Clerk, sealed with the corporate seal of the city, payable to the Commissioners of the Sinking Fund on demand, with interest at the rate of six per cent. per annum, payable semi-annually.

The President having called for the yeas and nays on the above resolution, it was adopted unanimously.

On motion of Commissioner Smith the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, Aug. 15, 1878, at 8 o'clock P. M.

Present—President Mullins, Messrs. Smith and Taussig.

Absent—Messrs. Drohan and Beach.

The reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of James P. Hall to have exchanged Ravine road sewer improvement certificates Nos. 108 and 109 for the value of \$1,000 for a Jersey City bond. Petition of Harriet F. Thayer for the exchange of coupon for registered bonds. Both the above petitions were received and referred to the Committee on Finance.

Petition of Thomas Bradwus for the return of money twice paid in error on taxes of 1874. Petition of C. Marwedel for return of money paid twice in error on an assessment. Petitions of William B. Ogden, Thomas Brown, George Kirkland and Andrew H. Green, all for return of money paid on assessments, the said assessments having been reassessed. All received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of the Argus of \$125 for printing laws passed by the Legislature of 1878 and two bond books. Claim of John P. Noonan of \$17.50 for distributing 3,500 tax notices, Fourth district, by order of Martin Logan, assessor. Claim of C. S. Clarke, Jr., of \$62.10 for stationery furnished City Collector and Board of Finance and Taxation. The claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Requisition from the City Collector for 6,000 tax bills, received and referred to the Committee on Printing, Stationery and Supplies with power.

The City Comptroller reported the following receipts of the City Treasury Aug. 1st to 14th, 1878, both days included:

General tax account total	\$6,067 17
Assessment account total	1,905 69
Water account total	7,760 24
Sinking Fund account, 1873, total	2,558 19
Sinking Fund account, 1876, total	1,306 77

The City Treasurer reported the following balances credited to all the accounts in the City Depositories at the close of business this day:

Balance credit tax account	
" assessment account	
" water	\$93,994 28
" sinking fund, 1873	
" sinking fund, 1876	

Both were received and ordered filed.

Opinion of the Corporation Counsel:
Jersey City, Aug. 9th, 1878.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen—In reference to the Soullard matter I advise that you pay the interest demanded by Mr. Brinkernoff, in as a matter of fact Mr. Soullard "has not exercised any rights in or over the property in question since the time the city condemned it for public use.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

The opinion was received, ordered filed, and the subject matter referred to the Committee on Finance.

Opinion of the Corporation Counsel:
Jersey City, Aug. 9th, 1878.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen—I return petition of attorney of Messrs. W. H. Scheffelin & Co. It is like many other similar claims. The Board creating this alleged debt exhausted their appropriation. Your Board has no power to pay it as it exceeds the appropriation and is not in judgement, and I cannot certainly say that the highest court will hold the city liable. I would advise that all the claims be held until in some one test case the court settles the question of liability in these cases.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

The opinion was received, ordered filed, and the claim referred to the Committee on Salaries and Claims.

Preamble and resolution from the Board of Police Commissioners, requesting this Board to appropriate six thousand dollars for the maintenance of the Charity Hospital until the close of the current fiscal year. Received and referred to the Corporation Counsel.

Three concurrent resolutions from the Board of Public Works awarding contract to Stephen Parrish for furnishing and delivering 150 lengths of 24-inch cast iron water pipe; and ordering paid certain claims. All received and referred to the Committee on Taxes and Concurrent Resolutions.

On motion the Board took a recess.

The Board having reassembled the members present were: President Mullins, Messrs. Smith and Taussig.

Absent—Messrs. Beach and Drohan.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance, to whom was referred June 12th, 1878, the petitions of Divine Hewlett and Catherine K. Hewlett, for exchange of coupon for registered bonds, reported recommending the adoption of the following resolution:

Resolved, That one registered bond (old form) for one thousand dollars be issued by the Mayor and City Clerk, under the corporate seal of the city, to Divine Hewlett in exchange for coupon bond No. 830, dated April 1st, 1865, issued under act approved February 14th, 1860, to legalize loans made by the Mayor and Common Council of Jersey City for war purposes, and provide for the raising of further sums, said registered bond to be made payable at the same time and bear interest at the same rate as said coupon bond.

Resolved, That one registered bond for four thousand dollars and one registered bond for one thousand dollars be issued by the Mayor and City Clerk, under the corporate seal of the city, to Catherine K. Hewlett, in exchange for coupon bonds Nos. 603, 605, 606 and 794, dated April 1st, 1865, and coupon bond No. 342, dated November 1st, 1864, issued under act approved February 17th, 1860, to legalize loans made for war purposes, etc., said registered bonds to be made payable at the same time and bear interest at the same rate as said coupon bonds.

The same committee reported on petition of E. F. Thayer for exchange of coupon for registered bonds, recommending the adoption of the following resolution:

Resolved, That one registered bond (old form) for one thousand dollars be issued by the Mayor and City Clerk, under the corporate seal of the city, to Harriet F. Thayer, in exchange for coupon bond No. 166, dated December 10th, 1870, issued to Cornelius Dougherty for carpenter work in building School No. 5, said registered bond to be made payable at the same time and bear interest at the same rate as the coupon bond.

Resolved, That one registered water scrip (old form) for one thousand dollars be issued by the Mayor and City Clerk, under the corporate seal of the city, to Harriet F. Thayer in exchange for coupon water scrip No. 1226, dated July 1st, 1870, issued under act of consolidation, approved March 17th, 1870, said registered scrip to be made payable at the same time and bear interest at the same rate as said coupon water scrip.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted by the following vote:

Yeas—President Mullins, Messrs. Smith and Taussig.

Absent—Messrs. Beach and Drohan.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution, adopted by the Board of Public Works August 6, 1873, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for the furnishing and delivering of one

hundred and fifty (150); lengths of twenty-four (24) inch cast-iron water pipe, be and is hereby awarded to Stephen Parish at the price named in his proposal, viz. twenty-four dollars and sixty cents (\$24.60) per ton of 2240 lbs., he being the lowest bidder, and that the Corporation Attorney be and is hereby notified to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, July 30th, 1878, to wit:

Resolved, That \$24.50 be paid to Michael O'Mara for horse shoeing; \$14.70 to Washburne & Bro. for brick and cement; \$52 to J. L. McGimpsey for posting bills; \$4.50 to Andrew McAra for charcoal; \$12.89 to John Maloney for plumbing work; \$56.45 to McAvoy Bros. for stationery; \$53.90 to The Argus for corporation printing; \$54.80 to the Erie Press, for corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Aug. 6th, 1878, to wit:

Resolved, That \$376 be paid to The Argus for corporation printing; \$12 to The Argus for circulars; \$5 to The Argus for tickets; \$277.70 to Evening Journal for corporation printing; \$75 to the J. C. Herald for corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works Aug. 13th, 1878, to wit:

Resolved, That \$48 be paid to The Argus for

corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of Harrison Johnson for the return of money twice paid on water rents, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of Harrison Johnston, for the sum of \$48, being amount of water taxes paid in error July 6th, 1878 on 12 H. P. engine on lots 196 to 198, block 871, the same having been previously paid and the Water Registrar be notified.

The same committee reported on petition of D. M. Demarest to have cancelled the personal taxes assessed against Edwin Patchell on lots 138 and 139, block 986, for years 1873-74-75-76 adverse. The committee do not believe that this board has any right or authority to cancel an assessment on personal property. That power being delegated, if at all, to the Board of Commissioners of Appeal.

The President having called for the ayes and nays on each of the above reports they were received and the resolutions and recommendation adopted by the following vote:

Ayes—President Mullins, Messrs. Smith and Taussig.

Absent—Messrs. Beach and Drohan.

MISCELLANEOUS BUSINESS.

By Mr. Smith:

Resolved, That when this Board adjourn it will adjourn to meet Thursday, August 29 1878, at 8 o'clock p. m.

On motion the board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, Aug. 29, 1878, at 8 o'clock P. M.

Present—President Mullins, Messrs. Drohan, Smith and Taussig.
Absent—Mr. Beach.

On motion the reading of the minutes of the last meeting was dispensed with and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Bentley and Hartshorn, attorneys of Edward S. Jackson, to correct an error on books in Water Registrar's office.

Petition of George W. Helme for return of money paid on assessments.

Both were received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of Daly & Reilly of \$37 53, for certiorari costs, James Roche vs. the Mayor and Aldermen of Jersey City. Received and referred to the Corporation Attorney.

The following claims were received and referred to the Committee on Printing, Stationery and Supplies:

The Jersey City Gas Light Company of \$142 25 for gas consumed from April 1 to July 1, 1878; John J. O'Hara, \$40 75 for books for Comptroller, Edward Dugan, \$14 50, for distributing 2,900 tax notices; the Argus, \$62, printing tax bills, &c.; Allan J. McDermott, \$9, printing public notice.

OFFICIAL COMMUNICATIONS.

The Clerk of the Board reported a receipt taken from John A. Nugent for his official bond as Excise Commissioner, ordered to be delivered to him by resolution of this Board, he never having served in such capacity. Received and ordered filed.

The City Treasurer reported a balance of \$105,029 44 in the City Depositories to all the accounts at close of business, August 29, 1878. Received and ordered filed.

The City Comptroller reported the receipts of the City Treasurer from August 15 to 21st, inclusive, to be \$14,951 37. The same official reported the receipts of the City Treasury from August 22 to August 29, inclusive, to be \$15,406 30. Both reports received and ordered filed.

The City Collector reported that he had received for collection August 1st, 1878, the following assessment maps:

Improvement Lexington, now Sherman avenue.....	\$5,898 00
Sewer in Clinton avenue, late Clinton Place.....	3,013 50
Sewer in South Ogden avenue and Cedar street.....	9,231 00
Sewer in South street.....	10,239 00

Received and ordered filed.

The City Collector reported that he had received for collection August 9, 1878, the following assessment maps:

Improvement of N. Y. avenue, Griffith to South	\$11,077 00
Improvement of N. Y. avenue, Griffith to Ferry.....	14,364 00
Sewer in Newark avenue, Oakland to Summit.....	9,550 00
Sewer in Bergen avenue, Brinkerhoff to Harrison	1,710 00
Improvement of Wayne street, Colgate to Merseles.....	3,430 00
Improvement of Prospect street.....	20,412 44

Received and ordered filed.

OPINION OF THE CORPORATION COUNSEL.

Jersey City, August 30, 1878.
To the Hon. the Board of Finance and Taxation:

Gentlemen—There is no power in your Board to make the additional appropriation for the present fiscal year asked for by the Board of Police Commissioners. If they have any unexpended money in their hands you can, at their request, transfer from one committee to another, but you have only power to make one appropriation in each year and the resolution sent you asks you to make a second appropriation for the same purpose for the same year.

Respectfully submitted,

LEON ABBETT, C. C., J. C.

Received and ordered filed and Board of Police Commissioners to be notified.

Resolution from the Board of Directors of Education requesting this Board to transfer the sum of five hundred and eighty dollars from the account of rentals to the account of the Committee on Furniture and Repairs of this year, to purchase furniture and complete the repairs in the annex to school No. 11. Received and referred to the Committee on Finance.

Communication from the Clerk of the Board of Education enclosing a statement addressed to said Board from Wm. L. Dickinson, City Superintendent of Schools, giving the result of the school census for 1878:

Total census for 1878.....	40,204
“ “ 1877.....	37,482

Total increase in 1878..... 2,722

The communication also called the attention of the Board to the small appropriation allowed for the expenses of the Committee on Books, Stationery and Music. Received and ordered filed.

Resolution from the Board of Public Works stating the amounts required by the different committees of said Board for the three months ending December 1, 1878, for incidental expenses and matters not heretofore concurred in. Received and referred to Committee on Finance.

The following concurrent resolutions were received from the Board of Public Works and referred to the committee on Taxes and Concurrent Resolutions.

Two concurrent resolutions ordering paid certain claims; improvement of Hancock avenue from the north side of South street to the south side of Congress street, change of grade in New York avenue between Congress street and the Paterson and New York Plank Road; for construction of a sewer in Pierce avenue from the southerly line of Congress street to connect with the present sewer in Bower street; authorizing the Commissioners of Assessment to examine and report any damages caused by the change of grade at the intersection of Brunswick street and South 4th, now 5th street.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on communication from Wm. Brinkerhoff, attorney of Wm. W. Soullard, refusing to accept of the terms of the resolution adopted by this Board July 3d, 1878, in the matter of his claim for amount of award for lands taken in the opening of Cedar street, recommending the adoption of the following resolutions:

Resolved, That the preamble and resolution adopted by this Board July, 3, 1878, ordering paid to William W. Soullard the sum of (\$13 28) one hundred and thirteen dollars and twenty-eight cents, being amount of award as considered to be due by this Board for land taken in the opening of Cedar street, be and the same is hereby rescinded and made null and void and of no effect.

The President having called for the ayes and nays on the above resolution it was adopted unanimously.

In lieu of the resolution of above rescinded the Committee recommended the adoption of the following:

Whereas, The city of Jersey City has taken and is now in possession of certain land formerly belonging to Wm. W. Soullard, known as part of lot numbered five (5), block two hundred and eighty-four (284), which said land was taken for the opening of Cedar street, the said William W. Soullard having been awarded for the same the sum of eighty-nine dollars and three cents, and the title to said land having been searched and found correct; therefore be it

Resolved, That the award made to William W. Soullard by the city of Jersey City, for land taken for the opening of Cedar street, and which is now in litigation be paid and satisfied, and that a warrant be drawn on the City Treasurer in favor of Wm. Brinkerhoff, Attorney of Wm. W. Soullard for the sum of hundred and forty-one dollars and sixty-five cents (\$141.65), being amount of award with interest thereon from March 22, 1873, to date together with

the costs of suit, said warrant not to be delivered until satisfactory proof be shown that a certain assessment outstanding against said land for the opening of Montgomery street is paid and a good and sufficient deed approved by the Corporation Attorney be delivered to the City Comptroller and the suit now pending in the Supreme Court be discontinued.

The President having called for the yeas and nays, the report of the committee and the above resolution were adopted.

The same committee reported on the petition of the bondsmen of John McGrath, Treasurer of the Board of Education, requesting the delivery of his bond to be canceled, recommending that the petition be referred to the Corporation Counsel for an opinion.

The Committee on Taxes and Concurrent Resolutions reported recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, August 6, 1878, to wit:

Resolved, That \$9 75 be paid to Washburne & Bro. for cement and lime; \$47 61 to John Carlin for feed for Belleville; \$378 90 to E. J. Doan for roofing at Belleville; \$12 16 to H. A. Rogers for lumber; \$7 11 to D. C. Farley for sundries at Belleville; \$1 50 to Vanderbeek & Sons for spruce plank; \$13 45 to Hamall & Burns for gratings and clamps; \$203 30 to Dennis Byrnes for Belgian blocks; \$6 to John Lyons for blacksmith work; \$9 75 to James H. Noe for pails; \$2 75 to J. C. Gas Light Co. for gas at stable; 75 cents to Jacob Ringle for repairing cans; \$24 20 to W. H. Waite, feed for St. Dept. horses; \$25 50 to James Winn for logs used in blasting; \$25 50 to Thomas Trotter for curving iron pipe; \$1 60 to Vanderbeek & Sons for cement; \$16 39 to Vanderbeek & Sons for oak and spruce lumber; \$25 to Hosford & Sons for record book; \$41 25 to the J. C. Gas Light Co. for gas consumed at office from April 1 to July 1, 1878; \$25 to the Hudson Insurance Co. for insurance on Morgan street dock; \$25 to the State Insurance Co. insurance on Morgan street dock; \$25 to the Manufacturing Insurance Co., of Newark, for insurance on Morgan street dock, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works Aug. 13, 1878, to wit:

Resolved, That \$34 be paid to John Doyle for horseshoeing; \$170 37 to Darby Burns for paying; \$18 30 to F. A. Smith for sundries; \$70 90 to John A. Vill for repairing harness; \$50 to F. H. Spengeman for rent of stable; \$32 14 to A. J. Kapp for feed for street department horses; \$20 to Thomas H. Clynes for services as expert in examining buildings taken in opening avenue C; \$7 30 to D. C. Farley for sundries for Engineering Bureau; \$42 75 to James Muldoon for blacksmith work; \$35 11 to James Muldoon for blacksmith work; \$18 54 to F. A. Smith for sundries; \$23 54 to F. A. Smith for packing, &c.; \$8 25 to N. C. McCormack for repairing harness; \$15 to Oscar Senfer for repairs to telegraph lines; \$21 80 to Myles Tierney for labor and materials; \$3 to Myles Tierney for sand; \$6 25 to John Pease for labor at Belleville; \$1 22 to Patrick Manley, Jr., for sand; \$2 35 to L. W. Post for cash paid for freight to Belleville; \$47 50 to National Rubber Co. for valves; \$1 62 to D. C. Farley for washers; \$6 85 to F. A. Smith for paints, &c.; \$12 to Farrier & Garretson for hose, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Aug. 27th, 1878, to wit:

Resolved, That \$11 be paid to The Argus for notices; \$70 50 to The Argus for corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the yeas and nays the reports were received and the resolutions adopted by the following vote:

Yeas—President Mullins, Messrs. Drohan, Smith and Tausig.

Absent—Mr. Beach.

The Committee on Salaries and Claims reported on the salary list for the month of Aug-

ust. 1878, recommending the adoption of the following resolution:

Resolved, That warrants be drawn for the payment of salaries for the month of August, 1878, when due, viz: Henry J. Hopper, mayor; \$166 66; Thomas Earle, city treasurer, \$350; Samuel C. Nelson, city comptroller, \$250; Jas. H. Love, city collector, \$250; Leon Abbett, corporation counsel, \$416 66; Henry Trappagan, corporation attorney, \$291 66; Wm. Stevens, clerk to comptroller, \$100; Isaac Morrow, Jr., clerk to treasurer, \$100; John T. Van Cleef, clerk to Board Finance and Taxation, \$100; John T. M. Kaviar, assistant clerk to Board Finance and Taxation, \$80; Andrew D. Whyte, assistant collector, \$125; Clerks to collector, S. D. Dickison, \$80; James T. Grady, \$80; Walter Kissam, \$80; Seneca Barker, \$80; L. W. Smith, \$80; James S. Browning, messenger, \$50; Patrick O'Neill, tax bill distributor, 27 days at \$3, \$81; F. C. Woibert, clerk to police court, \$75; John McGuigan, marshal 1st district court, \$75; Wm. H. Powell, marshal 3d district court, \$60; Clerks to city clerk, Thomas K. Halsted, \$1 0; N. E. Feury, \$83 33; A. L. Sears, \$83 33; Assessors, Michael Kilecauley, 1st district, \$125; Dennis McLaughlin, 2d district, \$125; Hugh Dugan, 3d district, \$125; Martin Logan, 4th district, \$125; John M. Park, 5th district, \$125; J. C. Clarke, 6th district, \$125; Printing minutes, The Argus, \$250; The Evening Journal, \$250; cleaning rooms in City Hall, Ann Norton, \$33; Bridget Parker, \$33.

The President having called for the yeas and nays on the above resolutions the report was received and the resolutions adopted by the following vote:

Yeas—President Mullins, Messrs. Drohan, Tausig and Smith.

Absent—Mr. Beach.

The Committee on Printing, Stationery and Supplies reported recommending the adoption of the following resolutions:

On claim of the New Jersey Freie Presse.

Resolved, That the sum of \$7 20 be paid to the Freie Presse for advertising corporation notices.

On claim of The Argus:

Resolved, That the sum of \$125 be paid to The Argus for printing laws passed by the Legislature, 1878, and two books of bonds.

On claim of McAvoy Bros.:

Resolved, That the sum of \$154 35 be paid to McAvoy Bros. for stationery furnished City Collector, City Comptroller and Assessors from December 15th, 1877, to May 3d, 1878.

On claim of John P. Noonan.

Resolved, That the sum of \$17 50 be paid to John P. Noonan for delivering 3,500 tax notices, Fourth District.

On claim of Charles S. Clarke:

Resolved, That the sum of \$62 70 be paid to Charles S. Clarke, Jr., for stationery furnished City Collector and Board of Finance and Taxation.

On claim of John J. O'Hara:

Resolved, That the sum of \$40 75 be paid to John J. O'Hara for blank books and stationery furnished City Comptroller.

On claim of Allan J. McDermott.

Resolved, That the sum of \$9 be paid to Allan J. McDermott for printing notices to taxpayers.

On claim of Edward Dugan.

Resolved, That the sum of \$14 50 be paid to Edward Dugan for distributing 2,900 tax notices, Third district.

On claim of The Argus.

Resolved, That the sum of \$62 be paid to The Argus for printing tax bills and notices to taxpayers.

The President having called for the yeas and nays on each of the above resolutions the reports were received and the resolutions adopted by the following vote:

Yeas—President Mullins, Messrs. Drohan, Tausig and Smith.

Absent—Mr. Beach.

MISCELLANEOUS BUSINESS.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map and list for the construction of a sewer in Orden avenue, Liberty street and Palisade avenue, and the report of the Commis-

sioners of Assessment accompanying the same, filed with the clerk of the Board of Public Works on the 6th day of October, 1873, and confirmed by the Board of Public Works on the 11th day of November, 1873, and approved by the Mayor on the 13th day of November, 1873, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit: For the construction of a sewer in Liberty street and Ogden avenue, from the sewer in Palisade avenue to Bowers street, with all the necessary receiving basins, etc., etc., be vacated and set aside and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled, assessment map for the improvement of Palisade avenue, from Ravine Road to South street, and the report of the Commissioners of Assessment accompanying the same, filed with the Clerk of the Board of Public Works on the 10th day of March, 1874, and confirmed by the Board of Public Works on the 23th day of April, 1874, and approved by the Mayor on the 30th day of April, 1874 and all the proceedings in relation to the assessment therein made and also the assessment for said improvement, to wit: For the improvement of Palisade avenue from Ravine Road (now New York avenue) to South street (excluding intersections) by grading to the established grade, paying with a good quality of Belgian pavement, setting 20 inch curb and flagging the sidewalks the full width with first-class blue stone flagging, and resetting old flag and curb where necessary, be vacated and set aside and a reassessment made as if such assessment so vacated had never been made.

By Mr. Taussig:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer for the following amounts to be deposited in the Hudson County National Bank to the credit of interest account of September, 1873:

On Water account..... \$17,500 00
On General account..... 5,719 00
On Assessment account..... 1,592 50

By Mr. Taussig:

Resolved, That that the City Collector be and he is hereby authorized to receive and collect upon all taxes and assessments remaining unpaid, in whole or in part, on the date of the adoption of this resolution, interest at the rate of seven per centum per annum from the date such taxes and assessments have become due and payable until November 30th, 1878, included under provisions of an act entitled "An act relative to past due taxes, assessments and water rents in certain cities in this State and providing for the payment thereof;" be it further

Resolved, That the clerk of this board be requested to advertise the same on the 5th and 20th of each month.

By Mr. Taussig:

Resolved, That the Water Registrar be and he is hereby authorized to receive and collect upon all water rents remaining unpaid, in whole or in part, on the date of the adoption of this resolution, interest at the rate of seven per centum per annum from the date such water rents have become due and payable until November 30th, 1878, inclusive, under provisions of an act entitled "An act relative to past due taxes, assessments and water rents in certain cities of this state, and providing for the payment thereof;" be it further

Resolved, That the clerk of this Board be requested to advertise the same on the 5th and 20th of each month.

By Mr. Taussig:

Resolved, That the Mayor and City Clerk be hereby authorized to execute and deliver to the Commissioners of the Sinking Fund bonds of the city of Jersey City, amounting in the aggregate to \$497,000, said bonds to bear legal rate of interest, payable semi-annually, and to be dated August 1st, 1878, and drawn payable on demand and to be issued for like amounts and in exchange for the following described bonds now in the sinking fund

Sinking Fund, 1873:		
No.	Date.	Amount.
79	August, 6, 1874	\$35,000
88	March 19, 1875	40,000
99	May 28, 1875	25,000
100	September 6, 1875	50,000
106	March 2, 1876	50,000
123	October 26, 1876	25,000
143	June 9, 1877	30,000
144	June 28, 1877	25,000
147	July, 27, 1877	25,000
151	September 1, 1877	21,000
174	January 4, 1878	12,000

Total \$337,000

Sinking Fund, 1876:

125	October 3, 1876	\$65,000
127	March 9, 1877	30,000
145	June 28, 1877	25,000
153	September 1, 1877	20,000
193	March 30, 1878	20,000

Total \$160,000

Resolved, That said bonds be cancelled upon the delivery of the new bonds herein authorized.

By Mr. Smith:

Resolved, That when the Board adjourns it will adjourn to meet Thursday, September 12th, 1878, at 8 o'clock p. m.

The President having called for the ayes and nays on each of the above resolutions they were adopted by the following vote:

Ayes—President Mullins, Messrs. Drohan, Smith and Taussig.

Absent—Mr. Beach

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Meeting of the Board of Commissioners of the Sinking Fund held in the City Hall Thursday, August 29th, 1878, at 9:30 o'clock p. m.

Present—President Mullins, Messrs. Drohan, Smith and Taussig.

Absent—Mr. Beach.

On motion the reading of the minutes of the last meeting was dispensed with and they were approved as printed.

By Commissioner Taussig:

Resolved, That the Commissioners of the Sinking Fund be and are hereby authorized to receive from the Mayor and City Clerk, when properly executed, bonds of the city of Jersey City amounting in the aggregate to \$497,000, said

bonds to bear legal rate of interest payable semi-annually and to be dated August 1st, 1878, drawn payable on demand, said bonds to be issued in exchange for certain bonds now held by said Commissioners in the Sinking Fund of 1873 and 1876, and to be issued in like amounts.

The President calling for the ayes and nays the resolution was adopted by the following vote:

Ayes—President Mullins, Messrs. Drohan, Smith and Taussig.

Absent—Mr. Beach.

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, Sept. 12, 1878, at 8 o'clock P. M.

Present—All the members.

On motion the reading of the minutes of the last meeting was dispensed with and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from Wm. Brinkerhoff requesting payment of \$11.36, balance due on bill of taxed costs, Soullard vs. The Mayor and Aldermen of Jersey City. Referred to Committee on Finance.

Invitation from the Jersey City Schutzen Corps to attend their eighth annual shooting festival at the Jersey City United Schutzen Park, September 16th and 17th instant. Received and accepted and invitation ordered filed.

The official bond of Joseph K. Van Nyckle as auctioneer, in the sum of \$2,500, was received, with Edward F. Mauser and Frederick H. Spengeman, as sureties. The official bond of John A. Gaugh as auctioneer in the sum of \$2,500, was received with Hugh Dugan and Patrick H. Nugent, as sureties. Both bonds were referred to the Committee on Finance.

PRESENTATION OF CLAIMS.

Claim of the N. J. Freie Press of \$30 for corporation printing; claim of The Argus for \$34 for printing law case. Both referred to Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Collector reported that he had received for collection August 23, 1878, the following assessment map: Improvement of Howers, late Van Vorst street, \$13,410 40; and on August 29, 1878, the following: Sewer in Palisade avenue and Waverly street, \$17,822; improvement Greenville avenue, \$2,820 41; paving Bergen avenue, Vroom to Penn. & K., \$19,760 94; extension Clinton avenue, \$6,937 30. Received and ordered filed.

The clerk of the First District Police Court reported the receipts for the month of August to be \$317 08.

The City Treasurer reported a balance of \$119,639 08 in favor of the city in the National Banks at the close of business September 12, 1878.

The City Comptroller reported the total amount of receipts of the city treasury from September 5 to 11, 1878, inclusive, to be \$10,898 24. The above reports were received and ordered filed.

The following concurrent resolutions were received from the Board of Works and referred to the Committee on Taxes and Concurrent Resolutions:

1. Ordering paid certain claims, adopted September 3, 1878, by Board of Public Works.
2. Ordering paid certain claims, adopted September 10, 1878, by Board of Public Works.
3. Requesting concurrence in appointment of L. H. Broome as architect.
4. Requesting concurrence in advertising for proposals for removing sewer refuse.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance made a minority report on petition of James P. Hall to have Ravine road sewer improvement certificates exchanged for Jersey City bonds, recommending the adoption of a resolution in favor of granting the prayer of the petitioner.

The report was signed by President Mullins and Mr. Taussig.

The President having called for the yeas and nays on the passage of the resolution, it was lost by the following vote:

Yeas—President Mullins and Mr. Taussig.

Nays—Messrs. Beach, Drohan and Smith.

The same committee reported on the official bonds of John A. Gaugh and Joseph K. Van Nyckle, as auctioneers, recommending that the said bonds be approved, filed and recorded in the bond book.

The same committee reported on resolutions from the Board of Education requesting transfers recommending the adoption of the following resolutions:

Resolved, That the City Comptroller be and is hereby requested to transfer the sum of \$580

from the account of Rentals to the account of the Committee on Furniture and Repairs of the Board of Directors of Education of the present fiscal year, to purchase furniture and complete repairs to annex school 11.

Resolved, That the City Comptroller be and is hereby requested to transfer the sum of \$588 02 from the account of Industrial Drawing to the account of Books, Stationery and Music for this present fiscal year of the Board of Directors of Education to pay claims for insurance against fire.

The same committee reported on concurrent resolution from the Board of Public Works in regard to appropriations necessary for the three months ending December 1, 1878, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, August 27, 1878, to wit:

Resolved, That for the purpose of carrying out the provisions of the city charter and discharging the duties of the Board of Public Works dependent on the several committees by and with the concurrence of the Board of Finance and Taxation be and are hereby authorized to expend for the three months ending December 1, 1878, for incidental expenses and matters not heretofore concurred in, an amount of money not exceeding the several amounts set opposite each committee, viz: Streets and Sewers, \$17,000; Pumping and Reservoirs, \$3,000; Extensions and Distributions, \$3,000; Water Rates and Assessments, \$3,000; Public Buildings and Grounds, \$3,600; Printing and Stationery, \$300; Railroads, Wharves and Bridges, \$500, be and is hereby concurred in by the Board of Finance and Taxation except that \$15,000 be inserted for \$17,000 for the Committee on Streets and Sewers.

The same committee reported on communication from Wm. Brinkerhoff, Attorney of Wm. W. Soullard, requesting payment of a balance due for taxed cost, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of Wm. Brinkerhoff, Attorney, for the sum of eleven dollars and thirty-six cents (\$11 36) being for balance due for taxed costs in the case of W. W. Soullard vs. The City for an award for lands taken in opening Cedar street.

The President having called for the yeas and nays on each of the above resolutions the reports and resolutions were adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on petition of Thomas Brawcus recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn on the City Treasurer in favor of Thomas Brawcus for the sum of \$160 13, being amount of Taxes paid in error or lots 23 and 24, block 257, and that the Collector be notified.

On concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution, adopted by the Board of Public Works Aug. 20, 1878, to wit:

Resolved, That \$19 be paid to Hosford & Sons for tracing cloth. Engineering Department; \$55 30, \$33 10, to Hosford & Sons for sundries, Engineering Department; \$15 70 to Hosford & Sons for tracing paper; \$34 47 to Claus Prigge for feed for street department horses; \$29 61 to Allemeyer Bros. for repairing carts; \$13 59 to Steele & Condit for forgings and fitting auger handles; \$71 to J. L. McGimpsey for posting bills; \$27 40 to John Reardon for plumbing work; \$51 68 to Steele & Condit for forgings and fittings; \$20 to John Headden, Jr., for sawed wood; \$115 10 to John Gardner, agent, for lumber, &c.; \$57 40 to A. W. Harris, for cylinder oil; \$47 95 to Steele & Condit for labor at high service; \$20 to Henry Besta for cleaning water closet, high service; \$30 76 to Ketchum & Reed for cylinder oil, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, August 27th, 1878, to wit:

Resolved, That \$11 be paid to Charles Holwood for hardware; \$10 45 to Michael Muller for mason work; \$140 49 to Darby Burns for paving; \$34 68 to H. A. Rogers for gages, &c.; \$80 to National Rubber Co. for valves; \$4 36 to Jas R. Sayre, Jr. & Co. for lime and cement; \$10 20 to Jas R. Sayre, Jr. & Co. for lime and cement; \$57 09 to Hewes & Phillips for machinery supplies; \$223 40 to Danforth L. & M. Co. for machinery supplies; \$8 88 to George A. Wood for sundries; \$270 to Lyttle, Sibbald & Co. for hydrants; \$15 to Lyttle, Sibbald & Co. for sundries; \$122 26 to K. D. Wood & Co. for valves; \$16 25 to E. H. Hitchen for plumbing work; \$16 to McAvoy Bros. for books; \$24 to Vanderweek & Sons for spruce planks, &c.; \$27 45 to C. E. Clarke, Jr. for stationery, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works Sept. 3d, 1878, to wit:

Resolved, That \$20 be paid to the N. J. Freie Presse for corporation advertising, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works Sept. 10th, 1878, to wit:

Resolved, That \$26 30 be paid to the Evening Journal Association for corporation printing; \$92 50 to the Evening Journal Association for corporation printing; \$10 to the N. J. Freie Presse, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions the reports and the resolutions were adopted unanimously.

The same committee reported on petition of Bentley and Hartshorne, attorneys for Edward S. Jackson, to have error corrected on Water Registrar books.

Also on concurrent resolution from the Board of Public Works, adopted August 27th, 1878, "asking concurrence in authorizing the Commissioners of Assessments to examine and report in regard to any damage caused by the change of grade at the intersection of Brunswick street and South 4th, now 5th street," recommending that the petition and report be referred to the Corporation Counsel for his opinion. On motion the report was received and the recommendations of the committee adopted.

The same committee offered a minority report signed by President Mullins and Mr. Dronan in favor of concurring in the following resolution from the Board of Public Works, adopted May 28, 1878.

"Resolved, That by and with the concurrence of the Board of Finance and Taxation, the report of the Committee on Streets and Sewers upon the petition in writing of F. S. Lathrop, Re-

ceiver of the Central Railroad of New Jersey and others, presented to this Board on the 14th day of May, 1878, for the opening of Warren street 80 feet wide from the southerly side of Mason street, formerly South street to the northerly side of East Central avenue, be and the same is hereby accepted by this Board, which hereby declares that it favors said petition, and the same is hereby referred to the Commissioners of Assessments and the Chief Engineer, he being a discreet surveyor not interested, in said improvement, to be proceeded with according to law."

President Mullins having called Mr. Beach to the chair, moved the adoption of the report and resolution.

By Mr. Smith:

Moved, That the matter be laid on the table for two weeks.

The President pro tem. having called for the ayes and nays on the motion to lay on the table for two weeks the matter in question, it was carried by the following vote:

Ayes—Messrs. Beach, Smith and Taussig.

Nays—President Mullins and Mr. Dronan.

The Committee on Printing, Stationery and Supplies reported on claim of The Argus, recommending the adoption of the following resolution:

Resolved, That the sum of fifty-four (\$54) dollars be paid to The Argus for printing law case, Jersey City vs. Henderson.

The President having called for the ayes and nays the report and resolution were adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Resolved, That a warrant be drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of one hundred and twenty thousand eight hundred and twenty-one 32-100 dollars on account of state tax for 1877.

By Mr. Taussig:

Resolved, That a warrant be drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of eighteen thousand four hundred and forty-nine 58-100 dollars on account of county tax for 1877.

By Mr. Taussig:

Resolved, That a warrant be drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of five thousand dollars on account of State tax for 1877.

By Mr. Taussig:

Resolved, That a warrant be drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of fifteen thousand dollars on account of county tax for 1876.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion the Board adjourned.

JOHN T. VAN CLEE, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, Sept. 19, 1878, at 7:30 o'clock P. M.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Edward Benson to have a hearing before the Committee on Finance in regard to his claim as Inspector. Received and referred to the Committee on Finance.

OFFICIAL COMMUNICATIONS.

Requisition from the Clerk of the Board of Finance and Taxation for stationery, received and referred to the Committee on Printing, Stationery and Supplies with power.

Requisition from the City Treasurer for stationery, received and laid on the table.

The City Treasurer reported the following balance credited to all the accounts in the city depositories, at the close of business this day:

Balance credit tax account	
" " assessment account.....	
" " water	\$99,785 46
" " sinking fund, 1873.....	
" " " " 1876.....	

The City Comptroller reported the following receipts of the City Treasury, Sept. 12 to 18, both days included:

General tax account total	\$3,849 08
Assessment account total.....	981 90
Water account total.....	3,340 83
Sinking Fund account, 1873, total.....	648 00
Sinking Fund account, 1876, total	857 53

Both were received and ordered filed.

Resolution from the Board of Aldermen requesting a further appropriation of \$2,000 for out-door poor, received and referred to the Committee on Finance.

Concurrent Resolutions from the Board of Public Works for the improvement of Henderson street, from Railroad avenue to Pavonia avenue. Appointment of L. H. Broome as Architect at a salary of \$90 per month, term to commence September 1st, 1878. Ordering paid certain claims. All of the above were received and referred to the Committee on Taxes and Concurrent Resolutions.

On motion the Board took a recess.

The Board reassembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions.

Resolved, That the following resolution adopted by the Board of Public Works, Sept. 17th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation and approval of the Mayor and Aldermen the report of the Committee on Street and Sewers upon the application in writing of Henry Carroll and others, presented to this Board on the 17th day of September, 1878, for the improvement of Henderson street, from Railroad avenue to Pavonia avenue be and the same is hereby accepted by this Board which hereby declares its determination to make said improvement unless at or before the time hereafter to be appointed for hearing parties in relation thereto a remonstrance shall be presented to this Board signed by the owners of property liable to more than one-half the assessment therefor and that the Commissioners of Assessment with the aid and assistance of the Bureau of Survey be and are hereby directed to make and report to this Board an estimate of the quantity and kind of excavation and filling and amount of work to be done and of the materials to be furnished for the making and completion of the said improvement and that upon the filing of such report the Clerk of this Board shall advertise for proposals for doing such work and furnishing such materials in manner and for the length of time required by law, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the above resolution, it was adopted by the following vote:

Ayes—President Mullins, Messrs. Smith and Taussig.

Nays—Messrs Beach and Drohan.

Resolved, That the following resolution adopted by the Board of Public Works, Sept. 10th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Streets and Sewers be and are hereby authorized to advertise for proposals for carting and disposing of all refuse obtained from the sewers of Jersey, City, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Sept. 3d, 1878, to wit:

Resolved, That \$31 be paid to M. Shannon for earth; \$4 25 to D. C. Farley for glass and tubing for Engineering Bureau; \$2 30 to F. A. Smith for oars and locks; \$55 92 to Bacaus & Crane for spruce plank, &c.; \$16 61 to John English for stone; \$4 47 to E. King for repairing tools; \$20 01 to E. H. Hitchen for plumbing work; \$21 49 to W. H. Waite for feed; \$55 69 to D. C. Farley for sundries; \$29 95 to P. H. O'Connor for plumbing work; \$29 41 to P. H. O'Connor for plumbing work; \$35 44 to F. A. Smith for sundries; 90c. to J. W. Harrison for drawing paper; \$17 to John McLean for stop cocks; \$6 82 to A. A. Donnelly for plumbing work on public house trough; \$84 70 to Michael Fitzpatrick for stop cocks, frames and covers; \$17 50 to J. W. Harrison for postage stamps and receipt book; \$235 70 to A. R. Worthington for meters; \$3 25 to P. G. Anderson for sundries; \$3 85 to George A. Wood for sundries; \$2 50 to J. Jaacks for repairing clock; \$8 60 to A. A. Donnelly for plumbing work in office; \$117 50 to Michael Muller for excavating rock; \$19 50 to C. S. Clarke, Jr., for record book; \$16 50 to Jersey City Herald for corporation printing; \$46 23, \$14 75, \$67 03, \$44 75, \$20 16, \$31 20, to Jordan Stationery Co, for stationery, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works Sept. 10, 1878, to wit:

Resolved, That, \$32 25 be paid to John A. Vill for repairing harness; \$20 to Anness & Blauvelt for hoes and sponges; \$4 05 to E. J. Barsotti for harness soap; \$39 63 to A. J. Kapp for feed for Street Department horses; \$69 05 to John A. Bouker for sand; \$38 75 to James Muldoon for blacksmith work; \$3 49 to A. J. Dittmar for carpenter work for Engineering Bureau; \$107 68 to John Leitz for Belgian blocks; \$86 to Charles Boltwood for brooms and bells; \$15 to Oscar Senfer for repairs to telegraph lines; \$4 to R. B. Coar for cash paid for freight; \$36 63 to H. R. Worthington for machinery supplies; \$5 40 to E. J. Barsotti for harness soap; \$15 to Adolph Luck for cleaning privy at pine yard; \$14 80 to George B. Lockwood for plumbing work; \$22 06 to Brady & Fitzsimmons for feed; \$45 to Spellman & Brush for correcting maps; \$22 36 to John A. Dittmar for carpenter work; \$40 95 to Thomas Keenly for carpenter work; \$11 23 to Hudson Insurance Co., for insurance, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions, the reports of the committee were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of the Jersey City Gas Light Co., recommending the adoption of the following resolution:

Resolved, That the sum of \$142 25 be paid to the Jersey City Gas Light Co. for gas consumed in the City Hall from April 1 to July 1, 1878.

The President having called for the ayes and nays, the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Resolved, That the clerk of this Board be requested to take the evidence of Edward Benson in support of his claim as inspector on street improvement for salary for the month of Feb-



ruary, 1871, and report the same to the Committee on Finance for their further consideration.

The President having called for the ayes and nays, the resolution was adopted unanimously.

By Mr. Taussig:

Resolved, That the position of tax bill distributor now filled by Patrick O'Neill be and is hereby declared to be vacant from October 1, 1873.

President Mullins having called Mr. Beach to

the chair, moved that the resolution be laid on the table.

The President pro tem, having called for the yeas and nays on the motion to lay on the table it was carried by the following vote:

Yeas—President Mullins, Messrs. Beach, Drohan and Smith.

Nays—Mr. Taussig.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, Sept. 26, 1878, at 8 o'clock P. M.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

By unanimous consent, and on motion of Mr. Drohan, F. G. Wolbert, Esq., on behalf of a committee of citizens, addressed the Board on the subject matter of a bridge at Warren street, and requested that action thereon be deferred for two weeks. Thereupon on motion of Mr. Smith it was ordered that the consideration of a concurrent resolution from the Board of Public Works concerning the construction of a bridge at Warren street be laid over for two weeks.

The President having called for the yeas and nays on the above motion, it was adopted unanimously.

PRESENTATION OF CLAIMS.

Claim of Henry Traphagen of \$69 98 for disbursements, received and referred to the Committee on Finance.

Claim of Michael J. Biggins of \$17 50 for delivering 3,500 tax notices received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Communication from the City Comptroller showing the different amounts to be transferred from the account of the Committee on Printing Stationery and Supplies to judgment claims. Received and ordered filed.

Itemized requisitions from the Comptroller and City Collector, both received and referred to the Committee on Printing, Stationery and Supplies, with power.

The City Comptroller reported the following receipts of the City Treasury, Sept. 19 to 25, 1878, both days included:

General tax account total	\$2,990 92
Assessment account total	1,424 69
Water account total	4,090 04
Sinking Fund account, 1878, total	837 63
Sinking Fund account, 1876, total	233 37

The City Treasurer reported the following balance credited to all the accounts in the city depositories, at the close of business this day:

Balance credit tax account	
" assessment account	
" water	\$102,581 28
" sinking fund, 1878	
" " 1876	

Both received and ordered filed.

OPINION OF THE CORPORATION COUNSEL.

Jersey City, September 21, 1878.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen—The supplement to the city charter of March 27, 1878, (Chapter 483) and April 9, 1873, (Chapter 451) taken in connection with sections 58 and 41 of the charter of 1871, authorizes the reference to the Commissioners of Assessment and surveyor of the question of damage by the change of grade of Brunswick and Wayne streets. Whatever they report is to be paid by general tax and not by assessment. The money may be temporarily raised by issuing city bonds.

Respectfully submitted,

LEON ABBETT, C. C., J. C.

The opinion was received, ordered filed and the subject matter referred to the Committee on Taxes and Concurrent Resolutions.

Resolution from the Board of Directors of Education requesting transfer, received and referred to the Committee on Finance.

Concurrent Resolutions from the Board of Public Works awarding contract for the improvement of Brunswick street to James Kelter. For the opening and widening of a street to be called Pacific avenue. Rescinding resolution appointing L. H. Broome architect, presented to this Board September 12th, 1878, ordering paid certain claims. All of the above concurrent resolutions were received and referred to the Committee on Taxes and Concurrent Resolutions.

On motion the Board took a recess.

The Board reassembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions.

Resolved, That the following resolution adopted by the Board of Public Works, Sept. 24th, 1878, to wit:

Whereas, On the 4th day of June, 1878, application was made to this Board for the improvement of Brunswick street from Newark avenue to the southerly side of the railroad embankment in Railroad avenue; and

Whereas, On the 20th day of August, 1878, the Commissioners of Assessments filed with the Board of Public Works their preliminary sketch for said improvement; and

Whereas, On the 23d day of September, 1878, this Board met and heard all parties interested in said application who appeared, and all remonstrances against the said improvement that were presented in writing; and

Whereas, This Board has determined that a remonstrance against the said improvement signed by the owners of the property liable to more than one half the assessment therefor has not been presented; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation the said improvement be made, and that the contract for said work and materials be awarded to James Kelter, he being the lowest bidder for the whole work and materials, and that the Corporation Attorney be and is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Sept. 24th, 1878, to wit:

Resolved, That \$18 be paid to the Argus for notices and envelopes: \$215 be paid to the Argus for corporation notices, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works Sept. 17th, 1878, to wit:

Resolved, That \$33 14 be paid to Claus Prigge for feed for street department horses; \$125 10 to Darby Burns for paving; \$11 44 to Patrick Ryan for blacksmith work; \$4 to D. C. Farley for iron pans, &c., for Engineering Bureau; \$16 50 to P. Obergfell for repairing wagon for Engineering Bureau; \$16 75 to H. A. Rogers for glass tubes; \$99 25 to D. C. Farley for sundries; \$94 30 to D. D. Baldwin for lumber; \$70 to Thomas Sheridan for carting iron pipe; \$21 85 to Maxwell Bros. for feed for pipe yard horses; \$188 79 to J. F. McCoy for pig lead; \$8 50 to P. H. Nugent for solder, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of C. Marwedel for the return of money paid twice on assessment, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of C. Marwedel for the sum of \$16 13, being amount of a assessment for grading and flagging Summit avenue (confirmed August 5th, 1869), paid June 10th, 1873, on lot 2, block 51, the assessment having been previously paid, and the city Collector be notified.

The President having called for the yeas and nays on each of the above resolutions, the reports of the committee were received and the resolution adopted unanimously.

The Committee on Salaries and claims reported the salary list for the month of September, recommending the adoption of the following resolutions:

Resolved, That warrants be ordered drawn for the payment of salaries for the month of September, 1878, when due, viz: Henry J. Hopper, mayor, \$166 66; Thomas Earle, city treasurer, \$250; Samuel C. Nelson, city comptroller, \$25; James H. Love, city collector, \$250; Leon Abbett, corporation counsel, \$16 66; Henry Traphagen, corporation attorney, \$291 66; John Mullins, President Board Finance and Taxation, \$125; Marcus Beach, Commissioner Board of Finance and Taxation, \$125; Martin M. Drohan, Commissioner Board of Finance and Taxation,

\$125; Isaac W. Taussig, Commissioner Board of Finance and Taxation, \$125; Simeon H. Smith, Commissioner Board of Finance and Taxation, \$125; William Stevens, clerk to comptroller, \$100; Isaac Morrow, Jr., clerk to treasurer, \$10; John T. Van Cleeef, clerk to Board of Finance and Taxation \$100; Andrew D. Whyte, assistant collector, \$125; S. D. Dickinson, clerk to collector, \$80; James T. Grady, clerk to collector, \$80; Walter Kis-um, clerk to collector, \$80; Seneca Barker, clerk to collector, \$80; L. E. Smith, \$80; John T. M. Kaylar, \$80; James A. Browning, \$50; Patrick O'Neill, tax bill distributor 24 days at \$3.72; F. C. Wolbert, clerk to Police Court, \$75; John McGulgan, marshal 1st District Court, \$75; William H. Powell, marshal 2d District Court, \$60; Thomas K. Haisted, clerk to city clerk, \$100; N. E. Feury, clerk to city clerk, \$83 33; A. L. Sears, clerk to city clerk, \$83 33; Michael Kilcauley, assessor 1st district, \$125; Dennis McLaughlin, assessor 2d district, \$125; Hugh Dugan, assessor 3d district, \$125; Martin Logan, assessor 4th district, \$125; John M. Park, assessor 5th district, \$125; J. C. Clarke, assessor 6th district, \$125; The Arkus, printing minutes, \$250; The Evening Journal, printing minutes, \$250; Ann Norton, cleaning rooms in City Hall, \$36; Bridget Parker, cleaning rooms in City Hall.

The President having called for the ayes and nays on the above resolution, it was adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of Michael J. Biggins recommending the adoption of the following resolution:

Resolved, That the sum of \$17 50 be paid to Michael J. Biggins for delivering 3 500 tax notices per order of Assessor of the 2d district.

The President having called for the ayes and nays on the above resolution, it was adopted unanimously.

MISCELLANEOUS BUSINESS.

On motion of Mr. Drohan the requisition from the City Treasurer was taken from the table and referred to the committee on Printing, Stationery and Supplies with power.

By Mr. Taussig:

Resolved, That the Corporation Counsel be and he is hereby requested to give his written opinion as to the legality of issuing city bonds in the place and stead of improvement certificates issued by the Ravine Road sewer Commissioners.

By Mr. Taussig:

Resolved, That warrants be drawn upon the City Treasurer in favor of that officer as follows, to be deposited in the Hudson County National Bank to the credit of interest account of October, 1878:

On General account.....	19,815 00
On Assessment account.....	17,185 00
On Water account.....	\$29,645 00

Mr. Taussig:

Resolved, That a warrant be drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of twenty-five thousand dollars on account of county tax for 1877.

By Mr. Taussig:

Resolved, That a warrant be drawn upon the City Treasurer in favor of that officer for the sum of twenty-five thousand dollars to transfer that amount from general account to assessment account as a loan.

By Mr. Drohan:

Resolved, That the City Comptroller be and is hereby requested to transfer the following items of expense on account of judgment claims and legal costs, which appear on his books as charged to the account of the Committee on Printing, Stationery and Supplies of the Board of Finance and Taxation to the account of "judgment claims" of the fiscal year, ending Nov. 30th, 1878, to wit:

Claim of Henry Trauhagen, disbursements and costs, passed Dec. 20th, 1878.....	\$12 91
Claim of Henry Trauhagen, costs, &c., passed January 24th, 1878.....	30 02
Claim for costs in suit of Dittmar vs. Jersey City, passed March 14th, 1878.....	31 80
Claim for costs in suit of Keeney vs. Jersey City, passed May 2d, 1878.....	105 41
Claim of Leon Abbett for costs, &c., passed May 16th, 1878.....	211 90
Claim for costs in suit of Flaacke et al., vs. Jersey City, passed July 11th, 1878.....	7 50
Claim for costs in suit of Henderson vs. Jersey City, passed Sept. 12th, 1878...	54 00
Total amount to be transferred.....	\$453 53

By Mr. Drohan:

Resolved, That the City Comptroller be and is hereby requested to transfer the sum of \$100 from the account of the Committee on Printing, Stationery and Supplies to the account of the Committee on Salaries and Claims of the Board of Finance and Taxation of the present fiscal year.

By Mr. Taussig:

Resolved, That this Board hereby appoints John Kennedy and Charles Krabs to act as Clerk to the City Collector at a salary of \$80 per month, term to begin Oct. 1st, 1878.

The President having called for the yeas and nays on each of the above resolutions, they were adopted unanimously.

On motion the Board adjourned.

JOHN T. VAN CLEEVE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, October 3d, 1878, at 8 o'clock, P. M.

Present—All the members.

On motion the reading of the minutes of the last meeting was dispensed with and they were approved as printed in manual form.

PRESSENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Eliza Gorgin, administratrix, for return of money paid in error on water rents of 1871. Received and referred to Committee on Taxes and Concurrent Resolutions:

Communication from William Brinkerhoff suggesting the advisability of setting aside the present assessments made for the costs, charges and expenses for the construction of the main sewers in the first and second drainage districts of the late city of Bergen, and cause legal and collectable assessments to be levied. Received and referred to the Corporation Counsel.

Communication from S. Hetherington for return of money paid in error on assessment. Received and referred to Committee on Taxes and Concurrent Resolutions

PRESSENTATION OF CLAIMS.

Claim of James Flemming of \$240 75, for certain costs. Received and referred to Corporation Attorney.

Claim of The Argus of \$20 for corporation printing; claim of C. S. Clarke, Jr., \$31 40 for stationery. Both received and referred to Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Communication from Henry Traphagen, Corporation Attorney, stating that in case of Thomas Kennelly against the city the Court took the matter from the jury and ordered that a special verdict should be agreed upon and sent to the Supreme Court for adjudication. That in the case of Thomas C. O'Callaghan vs. the city, the court ordered a judgment in favor of O'Callaghan for \$1,000 and interest. That in the case of the Mayor &c. vs. Eneas Fitzpatrick, the court held that he should receive the amount of the award and costs and restrained him from closing Jackson avenue. Received and ordered filed.

The City Treasurer reported that there was a balance of \$123,933 54 in the city depositories to the credit of the city at close of business Oct. 3, 1878.

The City Comptroller reported the total amount of receipts of the City Treasury from Sept. 26 to Oct. 2, 1878, to be \$14,791 45.

The Clerk of the First District Police Court reported that he had received \$321 in fines during the month of September, 1878.

All the above reports were received and ordered filed.

Resolution from the Board of Directors of Education requesting transfer of \$500 from account of Teachers and Salaries to account of Heating and Ventilating.

Received and referred to Committee on Finance.

Two concurrent resolutions were received and referred to Committee on Taxes and Concurrent Resolutions as follows:

- 1 Resolution ordering paid certain claims.
- 2 Resolution requesting concurrence in appointment of John Craven, John H. Platt and John O'Mara as Commissioners of Assessment for ensuing year.

Resolution informing this Board of probable gross amount of money required by Board of Public Works for next three months. Received and referred to Committee on Finance.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on claim of Henry Traphagen for disbursements recommending the adoption of the following resolution.

Resolved, That a warrant be drawn in favor of Henry Traphagen, Corporation Attorney, for the sum of \$69 98, being amount of his claim for disbursements in certiorari suits for and against the Mayor and Aldermen of Jersey City, from July 15th to September 24th, 1878, and that the said amount be charged to judgment claims.

The same committee reported on resolution from the Board of Aldermen requesting a further appropriation for out-door poor, recommending the adoption of the following resolution:

Resolved, That the sum of \$2,000 be and is hereby appropriated by this Board for the relief of the poor, as authorized by an act of the Legislature approved March 7, 1878, entitled "An act to provide for the further relief of the poor," the appropriation heretofore made being exhausted, said amount having been included in the fiscal year commencing December 1, 1878.

The same Committee reported on resolution from the Board of Directors of Education adopted September 23d inst., requesting transfers, recommending the adoption of the following resolution:

Resolved, That the sum of twenty-five dollars be transferred from the account of High School and the sum of twenty-nine dollars from the account of Normal School, both to be credited to the account of the Committee on Furniture and Repairs of the Board of Directors of Education, for the present fiscal year, for the purpose of making the necessary repairs to school building No 7.

The same committee reported on resolution from the Board of Directors of Education adopted October 2, 1878, requesting transfer, recommending the adoption of the following resolution:

Resolved, That the City Comptroller be and is hereby requested to transfer the sum of \$500 from the account of teachers and salaries to the account of heating and ventilating of the Board of Directors of Education for the present fiscal year.

The President having called for the ayes and nays on each of the above resolutions, the several reports were received and the resolutions adopted.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution, adopted by the Board of Public Works Oct. 1, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, John Craven, John H. Platt and John O'Mara be and are hereby appointed Commissioners of Assessment for the ensuing year, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works September 24, 1878, to wit:

Resolved, That \$40 60 be paid to Washburn & Bro. for pipe and cement; \$15 to Hamill & Burns for blacksmith work; \$13 50 to Vanderbeek & Sons for chestnut posts; \$50 to James Burke for services as machinist; \$38 63 to Tebbenhoff & Bro. for hardware; \$8 56 to Martin Bonner for carpenter work and materials; \$20 66 to Daniel Davis for kerosene oil; \$17 72 to Vanderbeek & Sons for spruce plank; \$34 20 to L. Collett for blacksmith work; \$3 87 to L. Collett for blacksmith work; \$229 72 to Thomas Kennelly for labor and materials on Morgan street dock, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works Aug. 27th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the communication of David Etting and others in regard to the alleged damages caused by the change of grade at the intersection of Brunswick street and South 4th street, now 5th street, be and is hereby referred to the Commissioners of Assessment for examination and report as to damages if any, be and is hereby non-concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works, appointing L. H. Broome architect, term to commence September 1st, 1878, recommending that the same be referred to the Corporation Counsel for his opinion as to the legality of payment of salary from September 1st, 1878.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions and recommendations adopted unanimously.

The Committee on Printing, Stationery and Supplies reported, recommending the adoption of the following resolutions:

On claim of The Argus:

Resolved, That the sum of \$20 be paid to The Argus for printing blank certified copies and 6 pages of manuals.

On claim of C. B. Clarke, Jr.:

Resolved, That the sum of \$31.40 be paid to C. B. Clarke, Jr., for stationery furnished City Treasurer, City Comptroller and Corporation Counsel.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of twenty-five thousand dollars on account of county tax for the year 1877.

The President having called for the ayes and nays on the above resolution it was adopted unanimously.

By Mr. Smith:

Whereas, By the 145th section of the City Charter it is provided that the Board of Finance and Taxation shall be the Commissioners of Appeal in cases Taxation in Jersey City and shall perform the duties and exercise the power which by law pertain to said Commissioners; and

Whereas, Such powers do not belong, and are not vested in any other person or persons whatever; and

Whereas, Rumors are current that taxes have been reduced without the lawful consent or knowledge of this Board acting as Commissioners of Appeal; therefore

Resolved, That a committee of three be appointed by the President to investigate and report upon the subject matter of the foregoing preamble and with power to send for persons and papers as provided for in the 14th section of the City Charter and to report the result of their investigation to this Board at their earliest convenience.

On motion of Mr. Beach the above matter was referred to the Corporation Counsel to report at the next regular meeting.

By Mr. Beach, moved and carried that the regular meeting of this Board commence hereafter at 7:30 o'clock p. m.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, October 10th, 1878, at 7.30 o'clock, P. M.

Present—Messrs. Beach, Drohan, Smith and Taussig.

Absent—President Mullins.

In the absence of the President the Clerk called the Board to order.

On motion Mr. Smith was elected President pro tem.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions were received from L. W. Morrow, B. Kellers, Herman Fardleman, John Cox, Geo. W. Conkey and Frances A. Brown, all for the return of difference between old and new assessments, received and referred to the Committee on Taxes and Concurrent Resolutions.

F. G. Wolbert, Esq., on behalf of a committee of citizens, presented to the Board a resolution requesting that further action with reference to the concurrent resolution relating to the building of a bridge at Warren street, be postponed for two weeks. The resolution was received, ordered filed and the request granted.

Petition of William H. Cole to have an error corrected, he having paid taxes on wrong property. Received and referred to the Corporation Council.

Petition of Ruben Ross to have taxes adjusted.

Petition of Frederick Dephelmer to have an error corrected, he having paid taxes on the wrong property.

Petition of John H. Muller for the return of money paid in error on taxes.

Petition of Dr. A. A. Lutkins for the return of money paid in error on water rents.

All the above petitions were received, and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of James P. Hall to have exchanged Ravine road sewer improvement certificates for Jersey City bonds. Received and referred to the Committee on Finance.

PRESENTATION OF CLAIMS.

Claim of Leon Abbett of \$173 86 for disbursements, from May 1st to October 5th, 1878. Received and referred to the Committee on Finance.

Claim of William H. Tuttle of \$12 25 for delivering 2,450 tax notices in the Fifth district. Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balance credited to all the accounts in the city depositories, at the close of business this day to be \$99,352 80.

The City Comptroller reported the following receipts of the City Treasury, October 3d to 9th, 1878:

General tax account total	\$4,251 38
Assessment account total	1,621 08
Water account total	5,000 34
Sinking Fund account, 1873, total	774 13
Sinking Fund account, 1876, total	1,209 51
Both received and ordered filed.	

Communication from the City Treasurer requesting a warrant drawn in his favor for the sum of \$25, to make good a certain check of P. McDonnell, former Overseer of the Poor, for \$127, he supposing said amount to be in the First National Bank, belonging to a party or to parties unknown, and held by him as Overseer of the Poor. Received and referred to Committee on Finance.

The City Collector reported that he had received, Sept. 30, 1878, the following assessment maps for collection:

Paving Montgomery street, Jersey avenue to Mill Creek, \$10,600; sewer in Claremont avenue, Jackson to Bergen, \$3,780; improvement of West Side avenue, Communipaw to Yale, \$23,524 75; grading Second street, Colgate to Brunswick street, \$2,980.

Also that he had received Sept. 19, 1878, the following: Flagging, curbing, grading, paving

Pallsade avenue, Hoboken to New York avenue, \$88,764; grading Duffield avenue, Newark to Van Keuren avenue, \$16,665; flagging, paving, curbing Oakland avenue, Newark to Hoboken avenue, \$4,119 50; widening Bergen avenue, Union to Myrtle avenue, \$2,123; paving Montgomery street, Cornelison to Summit, \$6,348; flagging, curbing, grading Montgomery street, Jersey avenue to Mill Creek, \$11,212 50; sewer in Cambridge avenue, Hutton to Franklin, \$1,618 48.

OPINIONS OF CORPORATION COUNSEL.

Jersey City, Oct. 10, 1878.

To the Hon. the Board of Finance and Taxation:

Gentlemen—I respectfully recommend that your Board refuse to grant the petition of Edward L. Jackson herewith returned to you. I have heretofore given my reasons in similar cases. Sec. 5 of supplement to city charter of March 27, 1874, chapter 425, laws 1874, points out Mr. Jackson's relief.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

Received and ordered filed and petitioner notified.

Jersey City, Oct. 9, 1878.

To the Hon. the Board of Finance and Taxation:

Gentlemen—The question as to the legality of issuing bonds for the improvement certificates of the Ravine Road Sewer Commissioners has already been answered in two communications to your Board of January 14, 1878, and April 20, 1878, of which I enclose copies.

Unless the courts hold the acts therein referred to as unconstitutional I see nothing to change my opinion of April 20, 1878.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

In reference to the concurrent resolution from the Board of Public Works appointing L. H. Broome architect, the following opinion was received and referred to Committee on Taxes and Concurrent Resolutions:

Jersey City, Oct. 10, 1878.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentleman—The resolution of the Board of Public Works is irregular, but if Mr. Broome was actually employed from September 1, 1878, and rendered service you can ratify and make good this action of the Board of Public Works by passing their resolution of September 17, 1878. The resolution has no force whatever unless you concur, and you can concur if you think proper, and the employment and service is shown as above.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

The claim of James Flemming of \$240 75 for certiorari costs was received from Corporation Attorney, certified to by the former Corporation Attorney, W. P. Douglass, and referred to Committee on Finance.

The following concurrent resolutions were received and referred to Committee on Taxes and Concurrent Resolutions:

1. Authorizing Committee to advertise for proposals for digging a trench on Summit avenue for a 24-inch water pipe.
2. Ordering paid certain claims.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on claim of Leon Abbett, Corporation Counsel, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn in favor of Leon Abbett, Corporation Counsel, for the sum of \$173 86, being amount of disbursements made in certiorari suits for and against the city from May 1st, 1878, to Oct. 5, 1878, and that the same be charged to the account of "Judgment claims."

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolutions adopted by the Board of Public Works, Oct. 8th, 1878, to wit:

Resolved, That the sum of \$55 be paid to the New Jersey Free Press, for corporation

advertising; \$9 00 to the New Jersey Free Press for corporation advertising; \$212 50 to the Evening Journal, for corporation advertising; \$58 50 to the ARGUS, for corporation advertising; be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Oct. 8th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions be and are hereby authorized to advertise for proposals for the excavating of a trench for a 24-inch water pipe in Summit avenue, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, October 1st, 1878, to wit:

Resolved, That \$35 45 be paid to John Killen for blacksmith work; \$6 50 to the ARGUS, for corporation printing; \$30 to John English, for blue stone; \$2 40 to the Free Press, for corporation printing; \$4 25 to A. A. Randall & Son, for net and repairs to collar; \$69 73 to M. O'Conner, for plumbing work; be and is hereby concurred in by the Board of Finance and Taxation.

On petition of Samuel Hetherington the same committee recommended the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of Samuel Hetherington for the sum of \$22 02, being an error in addition on bill paid Oct. 2, 1878, for improvement of Hoboken avenue, on lots 602, 4, 073 and 4, 074, block 525 and the collector to be notified.

The Committee on Printing Stationery and Supplies reported on claim of Wm. H. Tuttle, recommending the adoption of the following resolution:

Resolved, That the sum of \$12 25 be paid to Wm. H. Tuttle for distributing 2,450 tax notices in the Fifth district per order of the assessor.

The President having called for the ayes and nays on each of the foregoing resolutions, the reports were received and the resolutions adopted unanimously.

On motion the concurrent resolutions from the Board of Public Works in reference to the Warren street bridge, was taken from the table.

By Mr. Drohan and carried:

Moved, That the consideration of the concurrent resolution in regard to the building of Warrenstreet bridge be laid over for two weeks.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Resolved, That the Committee on Finance be and are hereby authorized to borrow from the Commissioners of the sinking fund the sum of ten thousand dollars in anticipation of the collection of taxes and assessments to be taken from the fund of 1876, and that a bond be issued by the Mayor and City Clerk, under the corporate seal of the city in favor of said Commissioners, payable on demand with interest at the rate of six per centum per annum.

By Mr. Taussig:

Resolved, That the Committee on Finance be and are hereby authorized to borrow from the Commissioners of the Sinking Fund the sum of thirty thousand dollars in anticipation of the collection of taxes and assessments to be taken from the fund of 1873, and that a bond be issued by the Mayor and City Clerk under the corporate seal of the city in favor of said Commissioners payable on demand with interest at the rate of six per centum per annum. The President pro tem having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

By Mr. Drohan and carried:

Moved, That the vote whereby the adverse report of the Committee on Taxes and Concurrent Resolutions on resolution from the Board of Public Works in regard to referring the matter of damages for change of grade on Brunswick street was adopted, be and is hereby reconsidered, and that the subject matter be laid upon the table.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Meeting of the Board of Sinking Fund Commissioners, held in the City Hall, Thursday, October 10th, 1878, at 9.30 o'clock p. m.

Present—Commissioners Beach, Drohan, Smith and Taussig.

Absent—President Mullins.

In the absence of the President the Clerk called the Board to order.

On motion Mr. Drohan was elected President pro tem.

The reading of the minutes of the last meeting was dispensed with and they were approved as printed.

By Commissioner Taussig:

Resolved, That the Commissioners of the Sinking Fund be and are hereby authorized to loan to the Committee on Finance, of the Board of Finance and Taxation, the sum of ten thousand dollars, to be taken from the fund of 1876, and that a bond be issued, signed by the Mayor and City Clerk, under the corporate seal of the

city, in favor of said Commissioners as the evidence of such indebtedness, said bond to be payable on demand with interest at the rate of six per centum per annum.

By Commissioner Taussig:

Resolved, That the Commissioners of the Sinking Fund be and are hereby authorized to loan to the Committee on Finance, of the Board of Finance and Taxation, the sum of thirty thousand dollars, to be taken from the fund of 1873, and that a bond be issued, signed by the Mayor and City Clerk, under the corporate seal of the city, in favor of said Commissioners as the evidence of such indebtedness, said bond to be payable on demand with interest at the rate of six per centum per annum.

The President pro tem having called for the yeas and nays on each of the foregoing resolutions they were adopted unanimously.

On motion the Board adjourned.

JOHN T. VAN CLEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, October 17th, 1878, at 7.30 o'clock P. M.

Present—Messrs. Beach, Smith and Taussig.

Absent—President Mullins and Mr. Drohan.

In the absence of the President the Clerk called the Board to order.

On motion of Mr. Beach, Mr. Smith was appointed President pro tempore.

On motion of Mr. Taussig the reading of the minutes of the last meeting was dispensed with and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Samuel Bridgatt for appointment as an extra clerk to the City Collector, received and referred to Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Requisition from the Mayor's office for postage stamps. Requisition from the City Collector for stationery. Requisition from the Clerk of the Board of Finance and Taxation for Stationery. All received and referred to Committee on Printing, Stationery and Supplies with power.

Communication from the Water Registrar certifying that there is due to Mary C. Oster the sum of \$38 34 paid in error on water rents, received and referred to Committee on Taxes and Concurrent Resolutions.

The City Comptroller reported the receipts of the City Treasury, from October 10 to 16, 1878, inclusive, to be \$23,255 33. The City Treasurer reported \$108,234 14 in the city depositories, at the close of business Oct. 13, 1878. Both received and ordered filed.

Resolution from the Board of Education requesting the transfer of \$1,532, being balance from appropriation of 1877 to pay bills contracted during present fiscal year; received and referred to Corporation Counsel.

Invitation to review the annual parade of the Fire Department at 1.30 p. m. October 22, at the City Hall, received, accepted and ordered filed.

Concurrent resolution from the Board of Public Works rescinding the concurrent resolution appointing L. H. Broome architect, at a salary of \$90 per month, presented to this Board September 19, 1878, received and ordered filed.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Taxes and Concurrent Resolutions:

1. For the construction of a brick sewer in Sherman place and Central avenue, from 100 feet east of Summit avenue through Sherman place and Central avenue to the present sewer in Hutton street.

2. For the construction of a 24 inch brick sewer in Pacific avenue, from about 100 feet northeast of Forrest street to Communipaw avenue, and the present sewer in Pacific avenue, between Communipaw avenue and Lafayette street, taken up and rebuilt to a lower grade.

3. Awarding contract to Charles O'Brien for the construction of a sewer in Central avenue, from the northerly line of Manhattan avenue [formerly Jackson street] northerly to connect with present sewer in Franklin street.

4. Awarding contract to J. McLaughlin and P. McGovern for the construction of a brick sewer in Central avenue, from 40 feet south of Sherman place southerly to connect with present sewer in Franklin street.

5. Referring to the Commissioners of Assessment the communication from David Etting and others in regard to damages caused by change of grade at the intersection of Brunswick and South 4th streets, now 5th street.

6. Awarding contract to C. Bammesberger for removing sewer refuse materials from sewers and receiving basins in Jersey City at seventy cents per load of 40 cubic feet.

7. Ordering paid certain claims.

1. On motion the board took a recess for five minutes.

The Board having reassembled the members present were:

Present—Messrs. Beach, Smith and Taussig.

Absent—President Mullins and Mr. Drohan.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on communication from the City Treasurer, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of that officer for the sum of twenty-five dollars to be deposited in the First National Bank to make good a certain check of P. McDonald, former Overseer of the Poor, payable to the City Treasurer, for one hundred and twenty-seven dollars, and credited to the city on the books of the Treasurer, which said amount, viz: One hundred and twenty-seven dollars, was the supposed amount remaining to the credit of the said McDonald as Overseer of the Poor, belonging to parties unknown and unclaimed to date, the amount in reality being only one hundred and two dollars.

The same committee reported on resolution from the Board of Public Works, showing amount of money required for the three months ensuing to be \$75,000, recommending that the same be placed on file.

The President pro tem. having called for the ayes and nays, the reports of the committee were received and the resolution and recommendation adopted by the following vote:

Ayes—Messrs. Beach, Smith and Taussig.

Absent—President Mullins and Mr. Drohan.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works Oct. 15th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation and approval of the Mayor and Aldermen, the report of the Committee on Streets and Sewers upon the application in writing of T. E. Sherwood and others, presented to this Board on the 15th day of October, 1878, for the construction of a 24-inch brick sewer in Pacific avenue, from about 100 feet northeast of Forrest street to Communipaw avenue and the present sewer in Pacific avenue between Communipaw avenue and Lafayette street, taken up and rebuilt to a lower grade, be and the same is hereby accepted by this Board, which thereby declares its determination to make said improvement, unless at or before the time hereafter to be appointed for hearing parties in relation thereto a remonstrance shall be presented to this Board, signed by the owners of property liable to more than one-half the assessment therefor: and that the Commissioners of Assessment, with the aid and assistance of the Bureau of Survey, be and are hereby directed to make and report to this Board an estimate of the quantity and kind of excavation and filling and amount of work to be done, and of the materials to be furnished for the making and completion of the said improvement, and that upon the filing of such report the clerk of this Board shall advertise for proposals for doing such work and furnishing such materials, in manner and for the length of time required by law, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Oct. 15th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for removing refuse material from sewers and receiving basins in Jersey City, be and is hereby awarded to C. Bammesberger at the price named in his proposal, viz: Seventy cents per load of 40 cubic feet, that being the lowest bid received, and that the Corporation Attorney be and is hereby directed to prepare and have executed a proper contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works, October 8, 1878, to wit:

Resolved, That \$74 84 be paid to W. H. Walte feed for street department horses; \$5 32 to J. C. Farley for sundries for engineering bureau; \$134 99 to G. S. Woolman for stationery for en-

engineering bureau; \$30 21 to T. Smith & Bro., for iron work and labor on pump in Wayne street; \$51 15 to D. C. Farley for sundries; \$33 12 to W. W. Tupper for grates; \$6 98 to H. A. Rogers for drills and packing; \$73 to John Sheridan for repairing buggy; \$278 97 to Peter Van Houten for castings; \$37 95 to John Collins for feed for B. Neville; \$4 98 to John J. Duffy for plumbing work; \$219 33 to Steele & Condit for sundries; \$9 90 to Vanderbeek & Sons for spruce plank be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of A. A. Lutkins for the return of money paid in error on water rents recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the Treasurer in favor of A. A. Lutkins for the sum of \$40 37 being amount of water taxes on lot 21, block 205, paid on bar in error for years 1876-7-8, and that the Water Registrar be notified.

The same committee reported on petition of Frederick Dexheimer for the cancelling of sale of lot 70, block 353, for taxes for the year 1870, adverse the Corporation Counsel's opinions, this Board has no right to refund taxes or transfer moneys paid from one lot to another when paid on the wrong lot under these circumstances.

The same committee reported on petition of John H. Muller for the return of money paid on taxes, the Commissioners of Appeals having re-

duced the assessment after the petitioner had paid, recommending that the same be referred to the Corporation Counsel.

The same committee reported the concurrent resolution from the Board of Public works, received September 28th, 1878, re-cinding resolution of September 19th, 1878, appointing L. H. Broome architect, at a salary of \$90 per month, recommending that the same be placed on file.

The President pro tem, having called for the ayes and nays on the foregoing resolutions, the reports were received and the resolutions and recommendations adopted by the following vote:

Ayes—Messrs. Beach, Smith and Taussig.

Absent—President Mullins and Mr. Drohan.

UNFINISHED BUSINESS.

Mr. Beach moved, and carried, that the non-concurrent resolutions for the alleged damages caused by the change of grade at the intersection of Brunswick and 4th streets, now 5th street, which was reconsidered and laid on the table at the last meeting, be now taken from the table and placed on file.

MISCELLANEOUS BUSINESS.

The Clerk was directed to request the Corporation Counsel to be present at the next regular meeting.

On motion Board adjourned.

JOHN T. VAN CLEEVE, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, Oct. 24, 1878, at 7.30 o'clock p. m.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Invitation from the Board of Police Commissioners to review the annual parade of the Police Department, October 28th, 1878, at 3 o'clock p. m., at the City Hall. On motion received, accepted and ordered filed.

Petition of Thomas Brauders to have taxes reduced; petitions of Wm. Graham and F. G. Wetmore, both for the return of difference between old and new assessment. The above petitions were received and referred to the Committee on Taxes and Concurrent Resolutions:

PRESENTATION OF CLAIMS.

Claim of the Argus of \$258 75 for printing tax bills and books for the City Collector. Received and referred to the Committee on Printing, Stationery and Supplies.

Claim of Henry Traphagen of \$ for disbursements for the months of September and October; claim of the Argus of \$10 25 for printing case of the Mayor and Aldermen vs. Kline. Both received and referred to the Committee on Finance.

OFFICIAL COMMUNICATIONS.

Requisition from the City Comptroller for books and stationery. Received and referred to the Committee on Printing, Stationery and Supplies, with power.

The Comptroller reported the following receipts of the city treasury Oct. 17 to 23, 1878, both days inclusive:

General tax account total	\$13,284 93
Assessment account total	3,276 22
Water account total	4,899 33
Sinking Fund account, 1873, total	379 24
Sinking Fund account, 1876, total	254 27

The City Treasurer reported the following balance credited to all the accounts in the city depositories at the close of business this day to be \$56,361 70.

The City Collector reported that he had received for collection in his office the following assessment maps: Improvement of Bergen ave, Communipaw ave to Montgomery st, \$36,606 10; improvement Caven Point road, from Central Railroad to Pacific ave, \$5,224 50; extending and opening Wayne st, \$7,482 15. All the above were received and ordered filed.

Communication from the Corporation Attorney together with the opinion of the Chancellor in the case of the Mayor and Aldermen of Jersey City vs. Aeneas Fitzpatrick, relative to the lands taken in the opening of Jackson avenue. Received and referred to the Committee on Finance.

OPINIONS OF CORPORATION COUNSEL.

Jersey City, Oct. 21, 1878.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—I respectfully recommend that your Board refuse to grant the petition of William H. Cole herewith returned to you. I have heretofore given my reasons in many similar cases. Section 5 of supplement to the city charter of March 27, 1874, (chapter 425, laws of 1874,) points out Mr. Cole's error.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

The opinion was received and ordered filed and the petitioner notified.

Communication from Corporation Counsel in answer to a letter addressed to him by Mr. Smith, Chairman of Committee on Taxes and Concurrent Resolutions:

JERSEY CITY, Oct. 21, 1878.

S. H. SMITH, Esq.:

My Dear Sir—You can pay John Henry Muller \$7.62 on the facts stated in your letter annexed to his petition. The action of the Commissioners of Appeal shows that he paid \$7.62 more than he ought to have paid.

Yours truly,

LEON ABBETT, C. C. of J. C.

The opinion was received and ordered filed and the subject matter referred to the Committee on Taxes and Concurrent Resolutions.

Resolution from the Board of Aldermen, requesting transfer of \$203.80 from the appropriation for Fourth of July and \$50 from Public Baths to the Committee on Printing, Stationery and Supplies.

Received and referred to the Committee on Finance.

Concurrent resolution from the Board of Public Works, ordering paid certain claims.

Received and referred to the Committee on Taxes and Concurrent Resolutions.

On motion the Board took a recess.

The Board reassembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on petition of James P. Hall to have exchanged improvement certificates issued by the Ravine Road Sewer Commissioners for a Jersey City bond, recommending the adoption of the following resolution:

Resolved, That a bond be issued by the Mayor and City Clerk, under the corporate seal of the city, to James P. Hall, in the place and stead of Ravine Road improvement certificates No. 103 for \$930, No. 109 for \$70, No. 114 for \$1,012.34, No. 118 for \$500, No. 119 for \$119 75, (total, \$2,632.09), said bond to be of the same amount as said improvement certificates, to be dated September 1st, 1878, and to be payable in two years from its date, and to bear interest at the rate of six per centum per annum, and before said bond is delivered the said improvement certificates shall be cancelled by the Comptroller.

The same committee reported on claim of the Argus recommending the adoption of the following resolution:

Resolved, That the sum of \$10 25 be paid to the Argus for printing case of the Mayor and Aldermen vs. Kline, and that the said amount be charged to judgement account.

The same committee reported on resolution from the Board of Aldermen requesting transfer, recommending the adoption of the following resolution:

Resolved, That the sum of \$203 80 remaining to the credit of the Fourth of July appropriation, and the sum of \$50 remaining to the credit of public bath, be and is hereby transferred to the credit of the Committee on Printing Stationery and Supplies of the Board of Alderman for the present fiscal year.

The same committee reported recommending that the opinion of the Chancellor in the case of the Mayor and Aldermen vs. Aeneas Fitzpatrick, and the claim of Henry Traphagen for disbursements, be referred to the Corporation Counsel.

The President having called for the yeas and nays on each of the foregoing resolutions, the reports of the committee were received and the resolutions and recommendations adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, October 15, 1878, to wit:

Whereas, On the 2d day of July, 1873, application was made to this Board for the construction of a brick sewer in Central avenue, from 40 feet south of Sherman Place southerly to connect the present sewer in Franklin street; and

Whereas, On the 17th day of Sept., 1878, the Commissioners of Assessment filed with the Board of Public Works their preliminary sketch for said improvement; and

Whereas, On the 14th day of Oct., 1878, this Board met and heard all parties interested in said application who appeared, and all remonstrances against the said improvement that were presented in writing; and

Whereas, The Board has determined that a remonstrance against the said improvement, signed by the owners of the property liable to more than one-half of the assessment therefor has not been presented; therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation the said improvement be made, and that the contract

for said work and materials be awarded to J. McLaughlin and P. McGovern, they being the lowest bidders for the whole work and materials, and that the Corporation Attorney be and is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works October 15th, 1878, to wit:

Whereas, On the 2d day of July, 1878, application was made to this Board for the construction of a brick sewer in Central avenue, from the northerly line of Manhattan avenue (formerly Jackson street) northerly to connect with the present sewer in Franklin street; and

Whereas, On the 17th day of September, 1878, the Commissioners of Assessment filed with the Board of Public Works their preliminary sketch for said improvement; and

Whereas, On the 14th day of October, 1878, this Board met and heard all parties interested in said application who appeared, and all remonstrances against the said improvement that were presented in writing; and

Whereas, This Board has determined that a remonstrance against the said improvement signed by the owners of the property liable to more than one half the assessment therefor has not been presented; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation the said improvement be made and that the contract for said work and materials be awarded to Charles O'Brien, he being the lowest bidder for the whole work and materials, and that the Corporation Attorney be and is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, August 27th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the report of the Committee on Streets and Sewers upon the petition and consent of Henry B. Ackerman and others, presented to the Board of Public Works 23d day of July, 1878, for the change of grade on New York avenue, between Congress street and the Paterson and New York Plank Road, be and the same is hereby accepted by this Board which hereby declares that it favors said petition and the same is hereby referred to the Commissioners of Assessment and the Chief Engineer he being a discreet surveyor not interested in said improvement to be proceeded with according to law, be and the same is hereby non-concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, October 8, 1878, to wit:

Resolved, That the sum of \$38 90 be paid to Ketcham & Reed for cylinder oil, be and is hereby non-concurred in by the Board of Finance and Taxation on account of prices being from 10 to 20 cents per gallon too high.

Resolved, That the following resolution adopted by the Board of Public Works, October 22d, 1878, to wit:

Resolved, That the sum of \$58 10 be paid to The Argus for corporation printing; \$47 90 be paid to the J. C. Herald for corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, October 15th, 1878, to wit:

Resolved, That \$35 29 be paid to A. J. Rapp for feed for street department horses; \$30 91 to Claus Frigge for feed for street department horses; \$20 60 to John A. Vill for repairing harness; \$7 63 to James E. Weeks for medicine for horses; \$9 97 to B. King for blacksmith work; \$1 20 to F. A. Smith for twine; \$36 to J. L. McGimpsey for posting bills; \$35 55 to Jas. Muldoon for blacksmith work; \$75 50 to John Judge for carting earth; \$41 93 to L. Collett for blacksmith work; \$19 68 to Vanderbeek & Sons for surveyor's stake for Engineering Bureau;

\$50 to F. B. Lynch for lubricator; \$4 80 to John English for cash paid for freight; \$51 40 to John Gardner, agent, for lumber; \$56 35 to Steele & Condit for machinery supplies; \$19 to James Newell & Co. for water valve; \$14 to Vanderbeek & Son for spruce plank; \$287 87 to R. D. Wood for pipe sleeves and valves; \$16 05 to F. A. Smith for sundries; \$26 21 to Maxwell & Bro. for feed for pipe yard horses; \$6 50 to The Argus for corporation printing; \$59 to H. A. Greene for postage stamps; \$11 20 to C. S. Clarke, Jr., for stationery, be and is hereby concurred in by the Board of Finance and Taxation.

The President pro tem. having called for the ayes and nays on the foregoing resolutions, the reports were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of The Argus, recommending the adoption of the following resolution:

Resolved, That the sum of \$358 75 be paid to The Argus for printing books and tax bills for the City Collector's office.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Smith:

Resolved, That the final assessment map entitled assessment map for widening Hudson avenue, from Fallsade avenue to Mill Road and the report of the Commissioners of Assessments accompanying the same, filed with the Clerk of the Board of Public Works May 6th, 1872, and confirmed by the Board of Public Works May 7th, 1872, and the resolution of confirmation approved by the Mayor May 10th, 1872, and all the proceedings in relation to the said final assessment therein made and also the final assessment for said improvement to wit: For widening Hudson avenue (now Fairmount avenue) from Mill Road (now Cornelson avenue) to Summit avenue to the width of 60 feet be vacated and set aside and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map and list for flagging, curbing, and bridging Oakland avenue, from Hoboken avenue to Prospect street and the report of the Commissioners of Assessments accompanying the same, filed with the Clerk of the Board of Public Works January 25th, 1872, and confirmed by the Board of Public Works March 25th, 1872, and the confirmation approved by the Mayor March 25th, 1872, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit: For improving Oakland avenue, from Hoboken avenue to the south side line of Prospect street, by flagging the sidewalks four feet wide and relaying all good flag, setting 20 inch curb and resetting all good curb on the avenue, resetting old bridge stone and laying new bridge stone where necessary, be vacated and set aside and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled "Assessment map and list for the improvement of Jersey avenue, from 9th street to 15th street," and the report of the Commissioners of Assessment accompanying the same, filed with the Clerk of the Board of Public Works February 24th, 1873, and confirmed by the Board of Public Works March 28th, 1873, and the resolution of confirmation approved by the Mayor March 27th, 1873, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit: For the improvement of Jersey avenue, from 9th street to 15th street, by refilling to the established grade, flagging four feet wide and relaying flags where necessary, resetting curb, paving the roadway with Belgian block pavement and laying crosswalks at the intersections, be vacated and set aside and a reassessment made, as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the Clerk of this Board be directed to request the Assessors to report to the City Collector to assist that officer in making out tax bills during the months of November and December.

By Mr. Taussig:

Resolved, That warrants be drawn upon the City Treasurer in favor of that officer for the following amounts, to be deposited in the Hudson County National Bank, to the credit of interest account for November, 1878:

On General account.....	\$31,342 00
On Assessment account.....	84,910 00
On Water account.....	31,395 00

By Mr. Taussig:

Resolved, That the Clerk of this Board be and he is hereby directed to request the different Boards of the City government to close up all outstanding accounts for the fiscal year ending November 30th 1877, on or before November 1st, 1878, to enable the Comptroller to close the accounts on his books for said fiscal year.

The President having called for the ayes and nays on each of the foregoing resolutions, they were adopted unanimously.

On motion the Board adjourned.

JOHN T. VAN CLEEVE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, October 31st, 1878, at 7.30 o'clock P. M.

Present—Messrs. Beach, Drohan, Smith and Taussig.

Absent—President Mullins.

In the absence of the President the Clerk called the Board to order.

On motion Mr. Smith was appointed to act as President pro tem.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Fitzpatrick & McDermott for the exchange of Ravine Road sewer improvement certificates for a Jersey City bond. Petition of William J. Dodd for the exchange of Ravine Road sewer improvement certificates for a Jersey City bond. Both received and referred to the Committee on Finance.

Petition of G. W. Firth, for the return of money paid in error on water rents. Petition of John Bauman for the return of money paid in error on Taxes. Petition of James Rogers to have an error corrected on taxes of 1873. The above petitions were received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of Charles S. Clarke, Jr., of \$95.70, for stationery furnished City Collector and Mayor. Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Itemized requisitions from the Corporation Counsel and City Collector. Both received and referred to Committee on Printing, Stationery and Supplies with power.

The City Comptroller reported the following receipts of the City Treasury Oct. 24 to 30, 1878, both days included:

General tax account, total.....	\$4,787 49
Assessment account, total.....	841 73
Water account, total.....	6,384 37
Sinking Fund, 1873, total.....	273 00
Sinking Fund, 1876, total.....	382 25

The City Treasurer reported the following balance credited to all the accounts in the city depositories at the close of business this day, \$132,330.74

The City Collector reported that he had received for collection in his office the following assessment map:

Improvement of Newark avenue, Five Corners, to city line, \$73,501.90; each of the above reports were received and ordered filed.

Communication from the Board of Assessors, stating that at a meeting held October 29, 1878, a motion was made and adopted to file their books with the Board of Finance and Taxation on Thursday, October 31, 1878, and also that the Assessors shall assist the Collector in making out tax bills. The communication was received and ordered filed.

Opinion of the Corporation Counsel:

Jersey City, Oct. 28, 1878.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen—I understand that the Treasurer of the Board of Education had in his hands \$1,829 surplus over liabilities and expenditures of 1877, which he has paid to the City Treasurer. This money cannot be used to pay debts of 1878 (fiscal year). If there are unpaid debts of 1877 it may be used by transfer or otherwise to pay them, but for no other purpose, unless it might possibly be to pay some legitimate indebtedness of 1876 or prior thereto, and not for this latter purpose, unless I specially advise it upon facts shown.

Very respectfully,

LEON ABBETT, C. C. of J. C.

The opinion was received and ordered filed and the subject matter referred to the Committee on Finance.

Concurrent resolution from the Board of Public Works requesting the transfer of the moneys deposited for the preliminary expenses for the opening of Pacific avenue to the opening of Washington avenue. Received and referred to the Corporation Counsel.

The following concurrent resolutions were received and referred to the Committee on Taxes and Concurrent Resolutions:

1. For the opening and widening of Washington avenue, between the northerly line of the estate of James Currie and Grand street.

2. Appointment of L. H. Broome architect at a salary of \$80 per month.

3. Referring to the Commissioners of Assessment and Chief Engineer the petition of Patrick Campbell for compensation for change of grade on Wayne street, between Colgate and Merselce streets.

4. Ordering paid certain claims.

Communication from the clerk of this Board. Hon. Board of Finance and Taxation:

Gentlemen—I would most respectfully report that I have received from Martin Logan, clerk of the Board of Assessors, the transcripts in book form of the tax levy in the various districts of Jersey City for the year 1878.

Very respectfully,

JOHN T. VAN CLEEF, Clerk.

The communication was received and ordered filed.

On motion the Board took a recess.

On reassembling the members present were: Present—Messrs. Beach, Drohan, Smith and Taussig.

Absent—President Mullins.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works October 15, 1878, to wit:

Whereas, On the 7th day of May, 1878, application was made to this Board for the construction of a brick sewer in Sherman Place and Central avenue, from 100 feet east of summit avenue, through Sherman Place and Central avenue to the present sewer in Hutton street; and

Whereas, On the 11th day of June, 1878, the Commissioners of Assessment filed with the Board of Public Works their preliminary sketch for said improvement; and

Whereas, On the 14th day of October, 1878, this Board met and heard all parties interested in said application who appeared, and all remonstrances against the said improvement that were presented in writing; and

Whereas, This Board has determined that a remonstrance against the said improvement signed by the owners of the property liable to more than one half of the assessment therefor has not been presented; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation the said improvement be made and that the contract for said work and materials be awarded to Andrew Burke, he being the lowest bidder for the whole work and materials, and that the Corporation Attorney be and he is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works August 27th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation and approval of the Mayor and Aldermen, the report of the Committee on Streets and Sewers upon the application in writing of Bernhard Roche and others, presented to this Board on the 27th day of August, 1878, for the improvement of Hancock avenue, from the north side of South street to the south side of Congress street be and the same is hereby accepted by this Board which hereby declares its determination to make said improvement unless at or before the time hereafter to be appointed for hearing parties in relation thereto a remonstrance shall be presented to this Board signed by the owners of property liable to more than one-half the assessment therefor, and that the Commissioners of Assessment, with the aid and assistance of the Bureau of Survey, be and are hereby directed

rected to make and report to this Board an estimate of the quantity and kind of excavation and filling and amount of work to be done, and of the materials to be furnished for the making and completion of the said improvement, and that upon the filing of such report the Clerk of this Board shall advertise for proposals for doing such work and furnishing such materials in manner and for the length of time required by law, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works October 22d, 1873, to wit:

Resolved, That \$40 65 be paid to James Muldoon for blacksmith work; \$70 40 to Myles Tierney for earth and stone filling; \$44 54 to T. J. Thomas for manhole covers; \$58 99 to H. A. Rogers for waste and packing; \$39 68 to James R. Sayre, Jr. & Co., for lime and building materials; \$76 05 to Knowles Steam Pump Works for machinery supplies; \$76 96 to James Killen for blacksmith work, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works October 15th, 1873, to wit:

Resolved, That the sum of \$192 78 be paid to J. McCoy for pig lead, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works Oct. 29th, 1873, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation Mr. L. H. Broome be and is hereby appointed architect to this Board for the term of ten months, at a salary of eighty dollars per month, term to commence November 1st, 1873, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works Oct. 29th, 1873, to wit:

Resolved, That the sum of \$110 be paid to The Argus for corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of Frank C. Hollins, agent for Mary L. Costa, for the return of money paid in error on water rents, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the Treasurer in favor of F. C. Hollins, agent, for the sum of \$38 34, being amount of water taxes paid in error on lots 19 and 20, block 396, for year 1873.

The same committee reported on petition of John H. Muller for the return of \$7 62, being amount reduced by the Commissioners of Appeals, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of John H. Muller for the sum of \$7 62, being amount of reduction made by the Commissioners of Appeal subsequent to the payment of taxes by the petitioner on lot 72, block 495, No. 343 Communipaw avenue.

The President pro tem. having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted by the following vote:

Ayes—Messrs. Beach, Drohan, Smith and Taussig.

Absent—President Mullins.

The Committee on Salaries and Claims reported the salary list, recommending the adoption of the following resolution:

Resolved, That warrants be drawn for the payment of salaries for the month of October, 1873, when due, viz: Henry J. Hopper, Mayor, \$16 66; Thomas Earle, City Treasurer, \$250; Samuel C. Nelson, City Comptroller, \$250; James H. Love, City Collector, \$20; Leon Abbett, Corporation Counsel, \$416 66; Henry Traphagen, Corporation Attorney, \$291 66; William Stevens, clerk to Comptroller, \$100; Isaac Morrow, Jr., clerk to Treasurer, \$100; John T. Van Cleef, clerk to Board of Finance and Taxation, \$100; Andrew D. Whyte, Assistant Collector, \$125; James T. Grady, S. D. Dickinson, Walter

Kissam, Seneca Barker, Louis Smith, John T. M. Kaylar, John Kennedy, Charles Krebs, clerks to Collector, \$30 each; James S. Browning, messenger, \$50; Patrick O'Neil, tax bill distributor, 27 days at \$3, \$81; F. C. Wolbert, clerk to Police Court, \$75; John McGuigan, marshal, 1st district court, \$75; Wm. H. Powell, marshal, 2d district court, \$30; Thomas K. Halstead, clerk to city clerk, \$100; N. E. Feury, clerk to city clerk, \$33 33; A. L. Sears, clerk to city clerk, \$83 33; Michael Kilcauley, assessor, 1st district, \$125; Dennis McLaughlin, assessor, 2d district, \$125; Hugh Lagan, assessor, 3d district, \$125; Martin Logan, assessor, 4th district, \$125; John M. Park, assessor, 5th district, \$125; J. C. Clarke, assessor, 6th district, \$125; the Argus, printing minutes, \$250; the Evening Journal, printing minutes, \$250; Ann Norton, cleaning rooms in City Hall, \$36; Bridget Parker, cleaning rooms in City Hall, \$36.

The President pro tem. having called for the ayes and nays on the above resolution it was adopted by the following vote:

Ayes—Messrs. Beach, Drohan, Smith and Taussig.

Absent—President Mullins.

The Committee on Printing, Stationery and Supplies reported on claim of C. S. Clarke, Jr., recommending the adoption of the following resolution:

Resolved, That the sum of \$95 70 be paid to C. S. Clarke, Jr., for stationery furnished City Collector and Mayor, October 28th, 1873.

The President pro tem. having called for the ayes and nays on the above resolution it was adopted by the following vote:

Ayes—Messrs. Beach, Drohan, Smith and Taussig.

Absent—President Mullins.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Resolved, That the resolution adopted October 24th, 1873, ordering a warrant for thirty-one thousand three hundred and forty-two dollars and fifty cents, to be deposited in the Hudson County National Bank to the credit of interest account for November, 1873, to be taken from general account, be and the same is hereby rescinded and made null and void.

By Mr. Taussig:

Resolved, That a warrant be drawn on the City Treasurer in favor of that officer for the sum of thirty-one thousand three hundred and twenty-five dollars to be deposited in the Hudson County National Bank to the credit of interest account of November, 1873, and to be taken from general account.

By Mr. Taussig:

Resolved, That a warrant be drawn upon the City Treasurer in favor of that officer for the sum of twenty-five thousand dollars to transfer that amount from general account to water account to return part of loan.

By Mr. Taussig:

Resolved, That a warrant be drawn upon the City Treasurer in favor of that officer for eighty-five thousand dollars to transfer that amount from general account to assessment account as a loan.

By Mr. Taussig:

Resolved, That the tax levy made and all taxes assessed by the assessors of Jersey City in their several districts for the year 1873, transcripts of which have been filed with the clerk of this Board, be and are hereby confirmed and the clerk is hereby directed to deliver said transcripts to the City Collector for collection.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map for the construction of a sewer in Orient avenue and the report of the Commissioners of Assessment accompanying the same, filed with the clerk of the Board of Public Works March 24, 1873, and confirmed by the Board of Public Works April 29, 1873, and approved by the Mayor May 1, 1873, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit: for the construction of a 24 inch brick sewer in Orient avenue [formerly Clifton avenue], from Jackson avenue to a point 100 feet east of Bergen avenue, be vacated and

set aside and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith :

Resolved, That the final assessment map entitled final assessment map for the opening of 9th street from Van Keuren avenue to Newark avenue, and the report of the Commissioners of Assessments accompanying the same, filed with the Clerk of the Board of Public Works, Oct. 14th, 1871, and confirmed by the Board of Public Works, Oct. 31st, 1871, and approved by the Mayor November 3d, 1871, and all the proceedings in relation to the assessment therein made and also the final assessment for said improvement, to wit : For the opening to the width of 60 feet Duffield avenue (formerly 9th street) from Newark avenue to Van Keuren avenue be vacated and set aside and a reassessment made, as if such assessment so vacated had never been made.

By Mr. Smith :

Resolved, That the assessment map entitled assessment map and list for the grading and flagging of Zabriskie street from Central avenue to Nelson avenue, and the report of the Commissioners of Assessment accompanying the same, as refiled with the Clerk of the Board of Public Works, January 1st, 1873, and approved by the Mayor January 23d, 1873, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit : For flagging and grading Zabriskie street from Central avenue to Nelson avenue be vacated and set aside and a reassessment made, as if such assessment so vacated had never been made.

By Mr. Smith :

Resolved, That the assessment map entitled assessment map for building lateral sewer in Atlantic street, and the report of the Commissioners of Assessment accompanying the same, filed with the Clerk of the Board of Public Works, May 20th, 1871, and confirmed by the Board of Public Works June 27th, 1871, and approved by the Mayor June 28th, 1871, and all the proceedings in relation to the assessment

therein made, and also the assessment for said improvement, to wit : For the construction of a lateral sewer in Atlantic street from Ocean avenue to Bergen avenue be vacated and set aside and a reassessment made, as if such assessment so vacated had never been made.

The President pro tem, having called for the ayes and nays on the above resolutions they were adopted by the following vote :

Ayes—Messrs. Beach, Drohan, Smith and Tausig.

Absent—President Mullins.

By Mr. Drohan and carried :

Moved, That the vote whereby the adverse report of the Committee on Taxes and Concurrent resolutions on resolution from the Board of Public Works ordering paid claim of Ketchum & Reed of \$38.90 for cylinder oil was adopted, be and is hereby reconsidered.

By Mr. Drohan and carried :

Moved, That the resolution adopted October 24, 1878, whereby the claim of Ketchum & Reed for cylinder oil was non-concurred in, be and the same is hereby rescinded and made null et void and of no effect.

By Mr. Drohan and carried :

Moved, That we do now return to reports of Standing Committees.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution :

Resolved, That the following resolution adopted by the Board of Public Works October 8, 1878, to wit :

Resolved, That the sum of \$38.90 be paid to Ketchum & Reed for cylinder oil, be and is hereby concurred in by the Board of Finance and Taxation.

The President pro tem, having called for the ayes and nays on the above resolution it was adopted by the following vote :

Ayes—Messrs. Beach, Drohan, Smith and Tausig.

Absent—President Mullins.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, Nov. 7, 1878, at 7.30 o'clock P.M.

Present.—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of F. C. Hollins, agent, for return of money paid in error on water taxes, received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS

Claim of Philip E. Martin of \$120 43, for putting up and repairing stoves and heaters; claim of Philip E. Martin of \$51 88, for putting up stoves, &c.; claim of the Argus of \$53 25, for stationery and printing, all referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the sum of \$107,860 91 as the balance in the city depositories at the close of business, Nov. 7, 1878.

The City Comptroller reported the sum of \$31,797 79 as amount of receipts of the City Treasury, Oct. 31 to Nov. 6, 1878.

The Clerk of the First District Court reported the sum of \$306 50 as amount of fines received by him for month of October, 1878. All of the above reports were received and ordered filed.

Opinion of the Corporation Counsel:

Jersey City, Nov. 5, 1878.

To the Hon. the Board of Finance and Taxation; Gentlemen—In reference to the request of the Board of Public Works asking your Board to notify the Comptroller to transfer the money deposited for the preliminary expenses for the opening and widening of a street to be called Pacific avenue, between the northerly line of the estate of James Currie, deceased, and the former boundary line between Greenville and Jersey City to the opening and widening of Washington avenue between the northerly line of the estate of James Currie and Grand street. My opinion is:

That the proper way to reach the result proposed is for the Board of Works to pass a resolution to rescind the proceedings as to the opening &c. of Pacific avenue and direct that the deposit less any proper expenditure already made by the City be paid to the petitioners and then let the parties make a new deposit for the opening &c. of Washington avenue.

The City Treasurer informs me that it would embarrass the financial department to make a transfer as proposed, and I therefore recommend that the course I have suggested above be pursued.

Respectfully submitted;

LEON ABBETT, C. C. of J. C.

The opinion was received and ordered filed and the subject matter referred to the Committee on Finance.

The following concurrent resolutions from the Board of Public Works were received and referred to the Committee on Finance:

1. Requesting transfer of \$90 from appropriation for salaries to Committee on Streets and Sewers.

2. Requesting transfer of \$400 from appropriation for Engineering Bureau to the Committee on Streets and Sewers.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Taxes and Concurrent Resolutions:

1. Ordering payment of \$80 to F. P. Woodcock for services rendered for month of October.

2. Requesting transfer of moneys deposited for preliminary expenses in widening Cottage street.

3. Requesting concurrence in referring the opening of Cottage street, from Nelson avenue to the property of New Jersey Railroad Company to Commissioners of Assessment and Chief Engineer.

4. Requesting transfer for expenses incurred for the widening of Cottage street to the appropriation for the Engineering Bureau.

5. Ordering paid certain claims.

The Board on motion took a recess.

On reassembling all the members were present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works Nov. 4, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the sum of \$900 be transferred from the appropriation for salaries to the appropriation for the Committee on Streets and Sewers, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works Nov. 4, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the sum of \$400 be transferred from the appropriation for the Engineering Bureau to the appropriation for the Committee on Streets and Sewers, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions, the reports and resolutions were adopted.

The same committee reported on resolution from the Board of Directors of Education adopted October 14, 1878, requesting transfer of \$1,824, being balance from appropriations of 1877 to different committees in order to pay claims of the present fiscal year.

The Committee reported adversely to making said transfer for the reason that it would be illegal to pay claims due in the present fiscal year out of a balance remaining from appropriations of the last fiscal year.

The report was received and recommendation adopted.

The same committee reported on petition of Fitzpatrick and McDermott to have exchanged Ravine Road sewer improvement certificates for Jersey City bonds, recommending the adoption of the following resolution:

Resolved, That a bond be issued by the Mayor and Aldermen of Jersey City to Fitzpatrick and McDermott in the place and stead of improvement certificates issued by the Ravine Road sewer Commissioners and numbered respectively 103 14, 112, 116, 129, 130, 131, 133, 134, 135, 137, 138 and 139, said bond to be of the denomination of \$1,938.95, that being the aggregate amount of said improvement certificates, and to bear date Oct. 25, 1878 and to be payable two years from date. Said bond being issued under the provisions of an act entitled "Supplement to an act entitled an act to provide for the continuation of the Ravine Road sewer in the City of Jersey City and City of Hoboken, approved March 9, 1877, said bond to bear interest at the rate of six per centum per annum, and on its delivery the said improvement certificates must be given to the City Comptroller to be cancelled.

The President having called for the ayes and nays, the report and resolution were adopted unanimously.

The same committee reported on the claim of James Flemming of \$240 75 for taxed costs in certain suits against the city, recommending that the same be referred to the Corporation Counsel. The report was received and recommendation adopted.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works August 20th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation and approval of the Mayor and Aldermen, the report of the Committee on Streets and Sewers upon the application in writing of Peter C. Melberg, presented to this Board on the 21th day of August, 1878, for the construction of a sewer in Pierce avenue, from the southerly line of Congress street to South street through South

street to Summit avenue, through Summit avenue to Bowers street, through Bowers street to connect with the present sewer in Bowers street, be and the same is hereby accepted by this Board which hereby declares its determination to make said improvement unless at or before the time hereafter to be appointed for hearing parties in relation thereto a remonstrance shall be presented to this Board signed by the owners of property liable to more than one-half the assessment therefor, and that the Commissioners of Assessment, with the aid and assistance of the Bureau of Survey, be and are hereby directed to make and report to this Board an estimate of the quantity and kind of excavation and filling and amount of work to be done, and of the materials to be furnished for the making and completion of the said improvement, and that upon the filing of such report the Clerk of this Board shall advertise for proposals for doing such work and furnishing such materials in manner and for the length of time required by law, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works October 29, 1878, be wit:

Resolved, That \$1 50 be paid to the J. C. Gas Light Co. for gas in stable to Oct. 1, 1878; \$4 40 to H. A. Rogers for bolts; \$11 70 to R. Gray, Jr. for pipe cutter; \$5 to Vanderbeek & Sons for cement; \$38 to Michael Muller for labor and materials at sub-station; \$20 30 to Donnelly Bros. for cleaning and repairing furnace, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of The Argus

recommending the adoption of the following resolution:

Resolved, That the sum of \$58 25 be paid to The Argus for stationery and official printing.

The President having called for the ayes and nays the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Whereas, A check drawn by John Schreger for the sum of \$95 39 was paid to the City Collector on October 17, 1878, which if paid would have settled assessment on lot M, No. 42, block 576, for sewer in Summit and Hopkins avenue and Perry street, which said check was paid over by him to the City Treasurer and was protested October 19, 1878; therefore

Resolved, That a warrant be drawn upon the City Treasurer in favor of the City Collector for the sum of \$95 39, being amount of said check so protested, to reimburse the City Treasurer; and be it further

Resolved, That a warrant be drawn upon the City Treasurer in favor of the City Collector for the sum of \$1 53, to reimburse the City Treasurer for expenses of protest, &c., on said check of John Schreger.

By Mr. Taussig:

Resolved, That a warrant be drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of five thousand dollars on account of county tax for the year 1875.

By Mr. Taussig:

Resolved, That a warrant be drawn on the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of five thousand dollars, on account of county tax for the year 1876.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion of Mr. Drohan the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, November 14, 1878, at 7:30 o'clock P. M.

Present—All the members.

The reading of the minutes of the last meeting was dispensed with and they were approved as printed in manual form.

PRESSENTATION OF PETITIONS AND COMMUNICATIONS.

Petition Dorothea Och for return of money paid in error on taxes. Petition of Collins and Corbin to have refunded money paid on taxes where sales made by the city were declared null and void. Both received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Theodore M. Banter, cashier of the New York Life Insurance Company, to have exchanged coupon water scrip of Jersey City Nos. 1,555 to 1,594 inclusive, amounting to \$40,000 for registered bond. Received and referred to Committee on Finance.

PRESSENTATION OF CLAIMS.

Claim of John A. Nugent of \$50.50 for transcript in case of O'Callahan vs. the city. Received and referred to Committee on Finance.

Claim of C. S. Clarke, Jr., of \$27.90 for stationery furnished Comptroller and Corporation Counsel. Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported a balance of \$133,283.26 to the credit of all the accounts at the close of business Nov. 14, 1878.

The City Comptroller reported the receipts of the City Treasury from Nov. 7 to 13, 1878, inclusive, to be \$3,945.52.

Both reports received and ordered filed.

Opinions of the Corporation Counsel: Jersey City, Nov. 13, 1878.

To the Hon. the Board of Finance and Taxation:

Gentlemen:—I do not personally know anything about the suits referred to in Mr. Flemming's taxed bills of costs, as they were under my predecessors in office. Upon the certificate of Mr. Douglass, former Corporation Attorney and the taxed bills of which you have copies, I recommend that the claim for \$240.75 for taxed costs due in suits referred to in Mr. Flemming's communication, be paid to him upon his satisfying the same of record.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

Received and ordered filed and the claim referred to the Committee on Finance.

Jersey City, Nov. 13, 1878.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen: In reference to the application of Mr. Brinkerhoff, attorney for parties interested in assessments for sewers in first and second drainage districts of the late city of Bergen, I find it impossible to make any report unless he will designate the lots in which his clients are interested. The case of The State Kellogg pros. vs. The City of Elizabeth, opinion read June Term, 1878, certainly does not apply to very many of the lots assessed, even if it will affect any.

Please ask him to designate the parties and lots he represents and I will report specifically as to them.

It appears from reports made to me by the Chief Engineer, that the Commissioners to adjust unpaid assessments under the act of 1873, made new assessments in both of these cases, and it is very doubtful if the Supreme Court would, under their opinion read at the present term by Judge Dixon, grant any certiorari in these cases.

I enclose you a statement showing the cost of these sewers, the amount of assessment paid and the amount thrown on the city.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

Received and referred to the Committee on Finance.

Resolution from the Board of Public Works informing this Board that the resolution presented October 31, 1878, requesting the transfer of moneys deposited to cover the preliminary expenses for the opening and widening of Pa-

cific avenue to the opening and widening of Washington avenue, had been rescinded.

Resolution from the Board of Public Works informing this Board that the resolution presented September 26th, 1878, for the opening and widening of a street to be called Pacific avenue, has been rescinded.

Both of the above resolutions were received and ordered filed.

Concurrent resolution from the Board of Public Works authorizing the Committee on Extensions and Distributions to advertise for proposals for furnishing 1,000 lengths 6-inch, 500 lengths 8 inch and 125 lengths 10-inch cast iron water pipe

Concurrent resolution from the Board of Public Works ordering paid certain claims.

Both the above concurrent resolutions were received and referred to the Committee on Taxes and Concurrent Resolutions.

The Board took a recess.

The Board having reassembled all the members were present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on petition of the New York Life Insurance Company to have exchanged coupon bonds for one registered bond recommending the adoption of the following resolution:

Resolved, That the Mayor, City Clerk and Water Registrar are hereby authorized and directed to issue to the New York Life Insurance Company of New York and in their name one seven per cent. registered water scrip for the sum of forty thousand dollars (\$40,000) to be dated December 1st, 1878, and drawn payable January 1, 1902, with interest payable semi annually commencing July 1st, 1878, (the date when coupons were last paid) and to be issued in the place and stead of coupon water scrip Nos. 1,555 to 1,594 inclusive for one thousand dollars each, dated June 1st, 1870, bearing seven per cent. interest issued under authority of an act entitled "An act to consolidate and make into one city to be called Jersey City, the cities of Jersey City, Hudson and Bergen in the county of Hudson," approved March 17, 1870.

The same committee reported on claim of James Flemming for taxed costs in certain certiorari case, recommending the adoption of the following resolution.

Resolved, That the sum of \$240.75 be paid to James Flemming, Attorney, for taxed costs in seven certiorari cases vs. the City.

The same committee reported verbally on concurrent resolution from the Board of Public Works requesting transfer of the moneys deposited for the preliminary expenses for the opening of Pacific avenue to the opening and widening of Washington avenue recommending that the resolution be filed.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions and recommendations adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, October 29th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the report of the Committee on Streets and Sewers upon the application in writing of Peter Henderson and others presented to this Board on the 29th day of October, 1878, for the opening and widening of Washington avenue between the northerly line of the estate of James Currie and Grand street, be and the same is hereby accepted by this Board, which hereby declares that it favors said petition and the same is hereby referred to the Commissioners of Assessment and the Chief Engineer, he being a discreet surveyor not interested in said improvement to be proceeded with according to law be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays the resolution was adopted by the following vote:

Ayes—President Mullins, Messrs. Beach, Smith and Taussig.

Nay—Mr. Drohan.

Mr. Drohan explaining his negative vote by stating that he thought the improvement unnecessary.

Resolved, That the following resolution adopted by the Board of Public Works, Nov. 4, 1878, to wit:

Resolved, That \$26 be paid to James Coleman for horse shoeing; \$223 46 to W. H. Waite for feed for Street Department horses; \$35 45 to A. J. Kapp for feed for Street Department horses; \$24 to Hodgman & Co. for rubber boots, &c.; \$25 40 to Wm. Berent for repairing harness; \$6 87 to Steele & Condict for forging, &c., for Engineering Bureau; \$50 to P. S. Kernon for furnace door; \$103 93 to Steele & Condict for sundries; \$1 65 to H. A. Rogers for glass tubes; \$1 95 to H. A. Rogers for packing; \$122 66 to H. A. Rogers for fire tiles; \$100 74 to Steele & Condict for sundries; \$38 40 to the Freie Presse for corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Nov. 4, 1878, to wit:

Resolved, That the Board of Finance and Taxation be and are hereby requested to notify the Comptroller to transfer the expenses incurred for the widening of Cottage street to the appropriation for the Engineering Bureau, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Nov. 4th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the report of the Committee on Streets and Sewers upon the application in writing of F. C. Freund and others presented to this Board on the 22nd day of October, 1878, for changing as to the boundaries and opening of Cottage street from Nelson avenue to the property of the New Jersey Railroad and Transportation Company be and is the same hereby accepted by this Board, which hereby declares that it favors said petition and the same is hereby referred to the Commissioners of Assessment and Chief Engineer, he being a discreet surveyor, not interested in said improvement, to be proceeded with according to law, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Nov. 12th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions be and are hereby authorized to advertise for proposals for furnishing 1000 lengths of 6 inch, 500 lengths of 8 inch and 125 lengths of 10 inch cast iron water pipe be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Nov. 4, 1878, to wit:

Resolved, That the Board of Finance and Taxation be and are hereby requested to notify the Comptroller to transfer the money deposited to cover the preliminary expenses for the widening of Cottage street to the changing as to the boundaries and opening of Cottage street from Nelson avenue to the property of the New Jersey Railroad and Transportation Company, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Nov. 4th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation that \$80 be paid to Francis P. Woodcock for services rendered the Board of Public Works for the month of October, 1878, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolutions from the Board of Public Works presented to this Board September 26th, 1878, for opening and widening of a street to be called Pacific avenue, recommending that the same be

returned to the Board of Public Works, it having been rescinded by resolution of that Board November 12th, 1878.

The same committee reported on petition of Geo. W. Firth for the return of money paid in error on water rents, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the Treasurer in favor of G. W. Firth for the sum of \$26 33, being amount of water taxes for year 1878, on lot 59, block 201, paid June 26th, 1878, in error, the same having been previously paid and the Water Rental trar be notified.

The same committee reported on petition of John Bauman for return of money paid on taxes, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of John Bauman for the sum of \$28 93, being amount of taxes and interest overpaid October 8th, 1878, on lots 54, 55 and 56, block 138, for year 1875, and the City Collector be notified.

The President, having called for the ayes and nays on each of the above resolutions, the reports were received, and the resolutions and recommendations adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Drohan:

Whereas, In the printed minutes of the Board of Education of the meeting of April 29th, on page 97 of manual for 1877-78, the Committee on Audit reported a balance in the hands of the Treasurer of the Board for the fiscal year of 1877, amounting to two thousand four hundred and seventy-five dollars and ten cents (\$2,475.10); and

Whereas, The present Treasurer of said Board did on October 24th, 1878, pay to the City Treasurer out of said balance the sum of one thousand eight hundred and twenty-nine dollars (\$1,829), the whole amount of which said balance, viz: \$2,475.10, should have been paid over to the City Treasurer; therefore

Resolved, That the clerk of this Board be instructed to communicate with said Board of Directors of Education, requesting them to inform this Board as to what has been done with the balance of said \$2,475.10, and why the whole amount was not paid over to the City Treasurer, and also how so large an amount should be in the hands of the Treasurer of said Board in one year when the law states that he shall only draw such an amount as is necessary to pay the salaries for each month.

By Mr. Taussig:

Resolved, That warrants be drawn upon the City Treasurer in favor of that officer to be deposited in the Hudson County National Bank, to the credit of interest account, as follows:

	Interest.
On general account to July, 1876.....	\$140 00
" " October, 1876....	48
" " January, 1877....	175 00
" " July, 1877.....	140 00
" " January, 1878....	140 00
" " July, 1878.....	140 00

By Mr. Taussig:

Resolved, That a warrant be drawn upon the City Treasurer in favor of that officer for the sum of one hundred and twenty-seven 2-100 dollars to transfer said amount from May, 1875, interest to general account.

By Mr. Taussig:

Resolved, That a warrant be drawn upon the City Treasurer in favor of that officer for the sum of five thousand dollars to transfer that amount from general account to assessment account as a loan.

By Mr. Taussig:

Resolved, That the resolution adopted November 7, 1878, ordering a warrant drawn on the City Treasurer in favor of the City Collector for the sum of one dollar and fifty-three cents to reimburse the City Treasurer for expenses of protest, be and the same is hereby rescinded and the warrant ordered to be cancelled, the money having been paid.

The President having called for the yeas and nays on each of the above resolutions, they were adopted unanimously:

On motion of Mr. Taussig the Board then adjourned.

JOHN T. VAN CLEEF, Clerk

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, November 21, 1878, at 7.30 o'clock P. M.

Present—All the members.

The reading of the minutes of the last meeting was dispensed with and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of J. W. Hancox to have error corrected on taxes of 1870 and 1871. Received and referred to Corporation Counsel.

Petition of C. H. Carling for difference between old and new assessment for sewer in Cambridge avenue. Received and referred to Committee on Taxes and Concurrent Resolutions.

Petition of William Liverty for return of money paid in error in water rents. Received and referred to Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of John T. Van Cleeve of \$46 16 for disbursement; claim of Wm. D. Daly for taxed costs in certiorari case James Roach vs. The City. Both received and referred to Committee on Finance.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported a balance of \$169,706 91 to the credit of all the accounts in the city depositories at close of business November 21, 1878.

The City Comptroller reported \$80,792 94 as receipts of the City Treasury November 14 to 21, 1878, inclusive. Both received and ordered filed.

Resolution from the Board of Police Commissioners requesting transfer of \$250 from Police Justices appropriation to the credit of the Committee on Station Houses and Prisons. Received and referred to Committee on Finance.

VETO BY HIS HONOR THE MAYOR.

Jersey City, November 19, 1878.

To the Hon. the Board of Finance and Taxation of Jersey City:

GENTLEMEN—I beg leave to return to you, without my signature, the resolution adopted by your Board November 14, 1878, granting the petition of Peter Henderson and others for the opening and widening of Washington avenue, between the northerly line of the estate of James Currie and Grand street.

My reasons for refusing to approve of said resolution are obvious, viz: There being no immediate necessity for the improvement of this avenue, and the route being and running nearly parallel with the Ocean avenue improvement, which will soon be completed with Telford pavement and be a first-class roadway for the convenience of the public travel, and by the opening and laying out of a few hundred yards a connection could be made with Avenue C, Bayonne, which would make a good and direct drive to Bergen Point. We have now many improvements in progress, including Ocean avenue, lower portion of new reservoir, Pavonia avenue, Henderson street, and several sewers, etc. which in my judgment is all we should carry forward to completion at this time. The existing financial condition of the city does not warrant any further general improvements for the present, in consequence of the very large amount now due for assessments and the apparent disposition of a large number of our citizens to ignore or resist the collection, thereby in pedding our progress and embarrassing our city, and until we can have a better guarantee of prompt payments or additional legislation to secure that end, we should not make any improvements or those involving much expense for the present.

I regret the necessity of withholding my signature for any improvement in Jersey City, but I am constrained to believe that we cannot justify ourselves by going on and continually adding to our heavy debt, the interest of which alone involves a very large amount, independent of the taxes we levy for city, county and State purposes.

Respectfully submitted,

HENRY J. HOPPER, Mayor.

On motion the above veto was laid over until the next meeting.

OPINION OF THE CORPORATION COUNSEL.

JERSEY CITY, Oct 9, 1878.

To the Honorable the Board of Finance and Taxation of Jersey City:

GENTLEMEN—The effect of Sec. 145 of the city charter of 1871 is merely to designate the members of your Board to act as Commissioners of Appeal in cases of taxation in Jersey City. Your Board as such has no power in this matter of taxation but it is the duty of the members thereof to organize as such Commissioners of Appeal, and when thus organized your powers and duties are prescribed by the general public acts in reference to taxation, the duties of Commissioners of Appeal are not found in the city charter, and affect not only the rights of the city, but also the rights of the county and the State. The Board of Finance and Taxation as such Board has no right to change or alter the determination of your members who have acted as Commissioners of Appeal. I cannot see how any taxes can have been reduced with out the knowledge or consent of the Commissioners of Appeal. They alone have the power to act in this matter, and the mode of exercising this power has been prescribed by law.

Any unlawful change of the assessors' books by unauthorized parties would be a criminal offense, and the Grand Jury would be the proper body to deal with the offender. The right of your Board as a Board of Finance and Taxation to investigate this matter, is somewhat doubtful as it relates to the proceedings of any other Board, but I am inclined to the opinion that as the legislature has committed to the Board of Finance and Taxation the general management and care of the finances of the city and the several departments thereof, that you can make this investigation, and I so advise you. Your power, whatever it is, has been conferred on your Board by Sec. 16 of the Charter. This section is very unsatisfactory because there is no way of enforcing it, except by having parties indicted who refuse to attend before your committee and answer legal questions.

The courts in dealing with similar provisions in other city charters have doubled their power to act by direct order of the court as the law then stood, I do not see that your Board, under sec. 16 of the charter, can compel the attendance of witnesses if they refuse to come voluntarily, or force them to answer if they refuse to do so—you can however make the investigation subject to this difficulty. I have not been informed exactly of the points on which you desire my opinion, but I believe the above will answer all the questions that can arise on the resolution referred to me.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

The opinion was received and laid on the table.

OPINION OF THE CORPORATION COUNSEL.

Jersey City, Nov. 21, 1878.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen—I have seen the Chancellor about decree in the Mayor, &c., of Jersey City vs. Elias Fitzpatrick and it will be necessary for your Board to pass a resolution to pay John Garrick as Attorney for Elias Fitzpatrick a sum equal to \$906 92 with 7 per cent. interest thereon from July 20, 1868 to July 4, 1878, and 6 per cent. interest thereon from July 4, 1878 to date of your resolution, also the sum of \$24 72 with six per cent. interest from Oct. 8, 1878, the warrant to be delivered upon the execution of a proper voucher to be approved by me.

Yours truly,

LEON ABBETT, C. C. of J. C.

The opinion was received, ordered filed and the subject matter referred to the Committee on Finance.

The following concurrent resolutions were received from the Board of Public Works and

referred to the Committee on Taxes and Concurrent Resolutions.

For the construction of a brick sewer in Oakland avenue from about 40 feet north of Waverly street and to connect with the present sewer at the intersection of Oakland and Hoboken avenues, and also for the construction of a lateral sewer in Laidlaw avenue from a point 75 feet east of Central avenue to connect with the above described sewer at Oakland avenue; two resolutions ordering paid certain claims.

On motion the Board took a recess.

The Board reassembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on resolution from the Board of Police Commissioners requesting transfer, recommending the adoption of the following resolution:

Resolved, That \$250 be transferred from the Police Justices appropriation to the credit of the Committee on Station Houses and Prisons of the Board of Police Commissioners for the present fiscal year.

The same committee reported on claim of John A. Nugent, recommending the adoption of the following resolution:

Resolved, That the sum of \$6 50 be paid to John A. Nugent for transcripts of judgments in cases of O'Callaghan & Kennelly vs. The Mayor and Aldermen of Jersey City, the same to be charged to the account of judgment claims.

The same committee reported on claim of John T. Van Cleef, recommending the adoption of the following resolution:

Resolved, That the sum of \$16 16 be paid to John T. Van Cleef for disbursements, the said amount to be charged to Printing, Stationery and Supplies.

The same committee reported on claim of Wm. D. Daly, recommending the adoption of the following resolution:

Resolved, That the sum of \$37 53 be paid to Wm. D. Daly for taxed costs in the case of James Roche vs. the Mayor and Aldermen of Jersey City, the same to be charged to judgment claims.

The President having called for the ayes and nays on each of the above resolution the reports were received and the resolutions adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, Nov. 19th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation and approval of the Mayor and Aldermen, the report of the Committee on Streets and Sewers upon the application in writing of Valentine Huber and others presented to this Board on the 10th day of September, 1878, for the construction of a brick sewer in Oakland avenue from about 40 feet north of Waverly street and to connect with the present sewer at the intersection of Oakland and Hoboken avenues, and also for the construction of a lateral sewer in Laidlaw avenue from a point 75 feet east of Central avenue to connect with the above described sewer at Oakland avenue be and the same is hereby accepted by this Board which hereby declares its determination to make said improvement unless at or before the time hereafter to be appointed for hearing parties in relation thereto a remonstrance shall be presented to this Board signed by the owners of property liable to more than one-half the assessment therefor, and that the Commissioners of Assessment with the aid and assistance of the Bureau of Survey be and are hereby directed to make and report to this Board an estimate of the quantity and kind of excavation and filling and amount of work to be done, and of the materials to be furnished for the making and completion of the said improvement and that upon the filing of such report the Clerk of this Board shall advertise for proposals for during such work and furnishing such materials in manner and for the length of time required by law be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Nov. 12, 1878, to wit:

Resolved, That \$3 70 be paid to L. W. Post for cash paid for fares, &c.; \$7 45 to Joseph Stanford for carting at Belleville; \$22 18 to Daniel Davis for kerosene oil; \$123 40 to John McLean for hydrants, &c.; \$9 27 to F. A. Smith for packing; \$28 50 to J. C. Gas Light Co. for gas in office to Oct. 1st, 1878; \$78 85 to W. W. Hogan, for coal, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

Resolved, That the following resolution, adopted by the Board of Public Works, October 15, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the communication of David Etling and others in regard to the alleged damages caused by the change of grade at the intersection of Brunswick and South 4th street, (now 5th street) be and is hereby referred to the Commissioners of Assessment for examination, be and is hereby non-concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted by the following vote:

Yeas—Messrs. Beach, Smith and Taussig.

Nays—President Mullins and Mr. Drohan.

Resolved, That the following resolution adopted by the Board of Public Works, Oct. 29th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the report to the Committee on Streets and Sewers upon the petition of Patrick Campbell, presented to the Board of Public Works on the 28th day of May, 1878, for compensation for damages caused by the change of grade on Wayne street between Colgate and Merseles street, be and the same is hereby accepted by this Board, and the same is hereby referred to the Commissioners of Assessment and the Chief Engineer, he being a discreet surveyor, to be proceeded with according to law, be and is hereby non-concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the above resolution the report was received and the resolution adopted by the following vote:

Yeas—Messrs. Beach, Drohan and Smith.

Nays—President Mullins and Mr. Taussig.

UNFINISHED BUSINESS.

President Mullins called Mr. Drohan to the chair.

By President Mullins and carried:

Moved, That the resolution and minority report in regard to the opening of Warren street from Mason street to East Central avenue, on petition of F. S. Lathrop, be taken from the table.

By Mr. Beach:

Moved, That the matter be laid over for two weeks.

President Mullins moved that the motion of Mr. Beach be tabled. It was lost by the following vote:

Yeas—President Mullins.

Nays—Messrs. Beach, Drohan, Smith and Taussig.

The original motion of Mr. Beach was then put and carried by the following vote:

Yeas—Messrs. Beach, Drohan and Smith.

Nays—President Mullins and Mr. Taussig.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Resolved, That a warrant be drawn upon the City Treasurer in favor of that officer for the sum of \$26 80 to transfer that amount from water to general account to replace said amount for printing on water account.

By Mr. Smith:

Resolved, That the City Collector be requested to inform this Board whether the Assessors are performing their duties as clerks in making out tax bills in a satisfactory manner to him, if not,

which ones are remiss in their duties, and in what particulars.

By Mr. Smith:

Resolved, That when the Board adjourns it adjourn to meet Wednesday evening, November 27th, 1878, at 7.30 p. m.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Wednesday, November 27, 1878, at 7.30 o'clock P. M.
Present—All the members.

The minutes of the last regular meeting were approved after being corrected as to the vote of Mr. Taussig, on the adoption of a concurrent resolution of the Board of Public Works referring the question of compensation for damages caused by the change of grade on Wayne street, between Colgate and Merseles street to the Commissioners of Assessment and Chief Engineer, on petition of Patrick Campbell, Mr. Taussig having voted in the affirmative, and not in the negative as appears in the printed manual.

By Mr. Smith and carried:

Moved that the rules be suspended so that parties present desiring to speak for or against the contemplated Washington avenue improvement might be heard.

By Mr. Smith and carried:

Moved that the veto of his Honor the Mayor in reference to the resolution from the Board of Public Works on petition of Peter Henderson and others for the opening and widening of Washington avenue, between the northerly line of the estate of James Currie and Grand street be taken from the table.

Several arguments were heard and on motion of Mr. Smith the veto was laid on the table to be acted upon in the regular order of business.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of A. L. Rapp for the return of money paid in error on water rents; petition of A. L. Rapp to have an error corrected on an assessment; petition of Miller & Peckham, attorneys for Charles G. Clarke, for rebate on an assessment; petition of Constantine Jaeger to have tax bills corrected. All the above petitions were received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of Jersey City Herald of \$11 70 for publishing notices to taxpayers, received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Requisition from the City Comptroller for stationery, received and referred to the Committee on Printing, Stationery and Supplies with power.

The City Treasurer reported the following balance credited to all the accounts in the city depositories at the close of business this day:

Balance credit tax account	
" assessment account	
" water	\$228,912 23
" sinking fund, 1878	
" " 1876	

The City Comptroller reported the following receipts of the City Treasury Nov. 21 to 27, 1878, both days included:

General tax account total	\$4,824 73
Assessment account total	573 34
Water account total	10,527 35
Sinking Fund account, 1878, total	389 98
Sinking Fund account, 1876, total	125 14

Communication from the City Collector, stating that he had received for collection in his office the following assessment maps:

Improvement of Hutton street, between Germania avenue and Sandford Place, \$3,147 25.

Sewer in Palisade avenue, from New York avenue to Franklin street, \$5,444.

Improvement of Palisade avenue, from New York avenue to South street, \$55,358.

Communication from the City Collector, stating that on November 1st, 1878, he had received for collection in his office the tax levy for the year 1878, amounting to one million four hundred and forty-six thousand five hundred and forty-five and 75-100 dollars (\$1,446,545.75).

Communication from the City Collector, stating that the Assessors had been in attendance at the bill room for the purpose of making out tax bills for the present month, and had succeeded in making out about 3,500 tax bills.

Communication from City Collector with list of names of persons to be appointed as extra clerks.

All of the above communications and reports were received and ordered filed, except the last, which was referred to the Committee on Finance.

Communication from the City Clerk in reference to sale for taxes upon which the purchaser, Mathias J. McNally, paid part of amount due.

The communication was received and referred to the Committee on Finance.

Resolution from the Board of Police Commissioners, requesting transfer of \$3,300 balance remaining to the credit of the Committee on Lamps and Lights, and \$200 remaining to the credit of the Committee on Station Houses and Prisons to the credit of the Committee on Hospitals and Dispensaries.

Resolution from the Board of Aldermen, requesting transfer of \$60 from the balance remaining to the credit of the Committee on Elections to the credit of Public Grounds and Buildings, and the sum of \$500 to the credit of Printing, stationery and Supplies.

Resolution from the Board of Aldermen requesting transfer of \$22,007, remaining to the credit of the public bath to the credit of the appropriation for rent of Armories and Supplies for the present fiscal year.

The above resolutions were received and referred to the Committee on Finance.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Taxes and Concurrent Resolutions:

1. Awarding contract to the Warren Foundry and Machine Company for the furnishing and delivering of 1,000 lengths of 8-inch; 500 lengths 8 inch, and 125 lengths of 10-inch cast iron water pipe.

2. Ordering paid claims.

3. Ordering paid claims.

On motion the Board took a recess.

The Board reassembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on resolution from the Board of Aldermen requesting transfer, recommending the adoption of the of the following resolution:

Resolved, That the City Comptroller and he is hereby requested to transfer the sum of \$22 07, remaining to the credit of the account of public bath to the credit of the account of rent of Armories and Supplies of the Board of Aldermen for the present fiscal year.

The same committee reported on resolution from the Board of Aldermen requesting transfer, recommending the adoption of the following resolution:

Resolved, That the City Comptroller be and he is hereby requested to transfer the balance of the election account of the Board of Aldermen for the present fiscal year the sum of \$60 to the credit of Public Grounds and Buildings, and the sum of \$500 to the credit of Printing, Stationery and Supplies.

The same committee reported on the matter of the Mayor and Aldermen vs Aeneas Fitzpatrick for value of lands taken in the opening of Jackson avenue, recommending the adoption of the following resolution:

Resolved, That the sum of one thousand five hundred and fifty-six dollars and seventy-nine cents (\$1,556 79) be paid to John Garrick, attorney for Aeneas Fitzpatrick, being in full for his claim for lands taken in the opening of Jackson avenue, substantiated by a decree in Chancery in a certain cause wherein the Mayor and Aldermen of Jersey City was complainant, and the said Aeneas Fitzpatrick was defendant, the said decree being for \$306 92, with interest from July 20th, 1868, together with the costs of said suit. The warrant for said amount to be delivered upon the execution of a proper voucher to be approved by the Corporation Counsel.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The same committee reported on resolution from the Board of Police Commissioners, requesting transfer, recommending the adoption of the following resolution:

Resolved, That the sum of \$3,300, remaining

to the credit of the Committee on Lamps and Lights, and the sum of \$200, remaining to the credit of the Committee on Station Houses and Prisons, be transferred to the credit of the Committee on Hospital and Dispensaries of the Board of Police Commissioners for the present fiscal year.

The President having called for the ayes and nays on the above resolution, the report was received, and the resolution adopted by the following vote:

Yeas—President Mullins, Messrs. Beach, Drohan and Smith.

Nay—Mr. Taussig.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution, adopted by the Board of Public Works November 27, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for the furnishing and delivering of 1,000 lengths of 6-inch, 500 lengths of 8-inch, and 125 lengths of 10-inch cast iron water pipe be and is hereby awarded to the Warren Foundry and Machine Company at the price named in their proposal, viz: twenty-three dollars and seventy-three cents (\$23 73) per ton of 2,240 lbs., delivered at Communipaw station on the Central R. R. of N. J., that being the lowest bid received, and that the Corporation Attorney be and is hereby directed to prepare and have executed the proper contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Nov. 19th, 1878, to wit:

Resolved, That \$21 50 be paid to Hosford & Sons for screws for Engineering Bureau; \$4 40 to Hosford & Sons for postage stamps for Engineering Bureau; \$14 to Hosford & Sons for tapes for Engineering Bureau; \$24 85 to Hosford & Sons for wrapping paper for Engineering Bureau; \$53 76 to Hosford & Sons for sundries for Engineering Bureau; \$1 60 to M. Abernethy for ink for Engineering Bureau; \$1 30 to D. C. Farley for sundries for Engineering Bureau, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Nov. 19th, 1878, to wit:

Resolved, That \$50 be paid to F. H. Spengeman for rent of stable for Oct., 1878; \$17 05 to James Muldoon for blacksmith work; \$16 to J. L. McGimpsey for posting bills; \$34 47 to Claus Prigge for feed for street department horses; \$2 to A. B. Moore for lime; \$8 50 to the Evening Journal for corporation printing; \$11 47 to Patrick Manley for sand; \$51 98 to D. C. Farley for sundries; \$50 40 to D. C. Farley for sundries; \$45 to M. Shannon for carting iron iron pipe; \$27 40 to John Meyer for blacksmith work; \$45 14 to Maxwell & Bro., for feed; \$19 to N. J. Car Spring Co., for valves; \$19 73 to Dugan & Fitzsimmons for feed pipe yard horses; \$123 27 to R. D. Wood & Co., for valves; \$193 55 to J. P. McCoy for pig lead; \$10 to Seals & Kittenhouse for sprinkling streets; \$12 40 to A. A. Donnelly for plumbing work; \$26 to J. C. Herald for corporation printing; \$144 20 to Evening Journal for corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of Doretha Och for the return of interest on taxes adverse this Board having no right or authority.

The same committee reported on petition of Eliza Gargin to have refunded moneys alleged to have been paid in error and for the correction of a tax having been paid but not entered on the books, adverse to the payment of the money on the ground that your committee do not believe this Board has the right to refund money under these circumstances.

The committee have had the corrections made on the Water Registrar's books as asked for by the petitioner as per bill marked C.

The same committee reported on petition of Thomas Brawders for the reduction of an as-

essment for taxes adverse, this Board having no authority to reduce an assessment under the circumstances.

The same committee reported on petition of Reuben Koss for the reduction of an assessment for taxes adverse, the Commissioners of Appeal only have the right to reduce the assessment under the circumstances.

The same committee reported on petition of William Lavery for the return of money paid twice in error on water rents, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of William Lavery for the sum of \$2.62 being water taxes paid July 16th, 1875, on part of lot 13, block 473, Nos. 182 Halliday street, the same having previously been paid to wit: May 31st, 1875, and the Water Registrar be notified.

The same committee reported on petition of F. C. Hollins for the return of money paid in error on water rents, recommending the adoption of the following resolution.

Resolved, That a warrant be drawn on the City Treasurer in favor of F. C. Hollins for the sum of \$15 32, being amount of water taxes assessed and paid on lots 5 and 6, block 422 Brunswick street in error, water pipe never having been laid in that portion of Brunswick street and the Water Registrar be notified.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions and recommendations adopted unanimously.

The Committee on Salaries and Claims reported the salary list for the month of November, 1878, recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn for the payment of salaries for the month of November, 1878, when due, viz.: Henry J. Hooper, mayor, \$168 68; Thomas Earle city treasurer, \$250; Samuel C. Nelson, city comptroller, \$250; James H. Love, city collector, \$250; Leon Abbett, corporation counsel, \$416 66; Henry Traphagen, corporation attorney, \$291 66; William Stevens, clerk to comptroller, \$100; Isaac Morrow, Jr., clerk to treasurer, \$100; John T. Van Cleef, clerk to Board of Finance and Taxation, \$100; Andrew D. Whyte, assistant collector, \$125; James T. Grady, clerk to collector, \$80; S. D. Dickinson, clerk to collector, \$30; Walter Kisan, clerk to collector, \$80; Seneca Barker, clerk to collector, \$80; Louis Smith, clerk to collector, \$80; John T. M. Kaylar, clerk to collector, \$80; John Kennedy, clerk to collector, \$80; Charles Krebs, clerk to collector, \$80; Jas. S. Browning, messenger, \$50; Patrick O'Neill, tax bill distributor, 24 days @ \$3, \$72; F. C. Wolbert, clerk to police court, \$75; John McGuigan, marshal, 1st District Court, \$75; Wm. H. Powell, marshal, 2d District Court, \$60; Clerks to City Clerk—Thomas K. Halstead, \$100; N. E. Feurey, \$83 33; A. L. Sears, \$83 33; Assessors—Michael Kilcauley, 1st district, \$125; Denis McLaughlin, 2d district, \$125; Hugh Dugan, 3d district, \$125; Martin Logan, 4th district, \$125; John M. Park, 5th district, \$125; James C. Clarke, 6th district, \$125; Printing Minutes—The Argus, \$250; the Journal, \$250; Cleaning rooms in City Hall—Ann Norton, \$36; Bridget Parker, \$36.

The President having called for the ayes and nays on the above resolution it was adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on the following claims:

On claim of the New Jersey Frele Presse, recommending the adoption of the following resolution:

Resolved, That the sum of \$30 be paid to the New Jersey Frele Presse for advertising notices to tax payers.

On claim of the Jersey City Herald, recommending the adoption of the following resolution:

Resolved, That the sum of \$11 70 be paid to the Jersey City Herald for advertising notices to tax payers.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

UNFINISHED BUSINESS.

By Mr. Smith and carried:

Moved, That the veto of his honor the Mayor in relation to the resolution from the Board of Public Works, requesting concurrence in the opening and widening of Washington avenue from the northerly line of the estate of James Currie and Grand street, be taken from the table.

By Mr. Smith:

Moved, That the said resolution do now pass notwithstanding the objections of his honor the Mayor.

The President having called for the ayes and nays on the above motion it was adopted by the following vote, it being a two-third vote:

Yeas—President Mullins, Messrs. Beach, Smith and Taussig.

Nay—Mr. Drohan.

Mr. Drohan explaining his negative vote by stating that under existing circumstances he did not think the contemplated improvement was actually necessary, and that at the present time only those improvements that were actually necessary should be made. As the source of all our difficulties seemed to be the inability on the part of the city to collect assessments for improvements already made and he did not desire to further involve the taxpayers.

Mr. Smith replied informing the Board that of the later assessments for street and sewer improvements over fifty per centum had been collected and in some instances the assessments were not yet due.

The President declared the said resolution from the Board of Public Works asking concurrence in the opening and widening of Washington avenue, between the northerly line of the estate of James Currie and Grand street, to be carried notwithstanding the objections of his Honor the Mayor embodied in his veto message.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Whereas, It has been suggested that the teachers are willing to accept in full satisfaction for any claim against the city under the act entitled "An act to provide for the full payment of the fixed annual salaries of teachers in certain cities," approved March 7, 1878, payment for the differences in the months of October and November, 1877, between the salaries fixed for these months by the resolution of the Board of Education of November, 1876, for the year commencing December 1, 1876, and the reduced rates fixed by resolution of said Board of September 10, 1877, (the said teachers having then been discharged) to take effect October 1st, 1877, and a reduced rate of salary fixed from that time whereby the teachers for October and November, A. D. 1877, received less than the amounts previously fixed by said Board for these months; therefore, be it

Resolved, That the sum of five thousand seven hundred and ninety-six dollars and twenty-six cents (\$5,796 26) be ordered paid to the credit of the Board of Education to pay for said differences in said months of October and November, A. D. 1877, the amounts thereof for each teacher to be received in full satisfaction of any further claim by virtue of the provisions of said act, or otherwise for or during the months of July and August, A. D. 1877, or any other part of the year from December 1, 1876 to December 1, A. D. 1877; and be it further

Resolved, That this Board borrow said sum of five thousand seven hundred and ninety-six dollars and twenty-six cents (\$5,796 26) in anticipation of taxes next hereafter to be levied, which amount shall be so borrowed to pay the deficiencies in the salaries hereinbefore stated and shall be put in the next tax levy of the next year.

The resolution having been read it was on motion referred to the Corporation Counsel.

By Mr. Taussig:

Resolved, That the City Collector be and he is hereby authorized to receive and collect upon all taxes and assessments remaining unpaid in whole or in part on the date of the adoption of this resolution, interest at the rate of seven per centum per annum from the date such taxes and assessments have become due

and payable until January 10, 1879, inclusive, under the provision of an act entitled "An act relative to past due taxes, assessments and water rents in certain cities of this State, and providing the payment thereof," and that the Clerk of this Board be authorized to advertise the same on the second and twenty-first days of December, 1878, and on the fourth day of January, 1879.

By M. Taussig:

Resolved, That the Water Register be and he is hereby authorized to receive and collect upon all water rents remaining unpaid in whole or in part on the date of the adoption of this resolution interest at the rate of seven per centum per annum from the date such water rents have become due and payable until January 10, 1879, inclusive, under the provision of an act entitled "An act relative to past due taxes, assessments and water rents in certain cities of this State, and providing for the payment thereof," and that the Clerk of this Board be authorized to advertise the same on the second and twenty-first days of December, 1878, and on the fourth day of January, 1879.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of forty-six thousand dollars to transfer that amount from general account to assessment account as a loan.

By Mr. Taussig:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer as follows, to be deposited in the Hudson County National Bank to the credit of interest account for December, 1878:

On General account.....	\$941 50
On Assessment account.....	45,500 00
On Water account.....	8,680 00

By Mr. Taussig:

Resolved, That a warrant be drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of ten thousand dollars on account of county tax for the year 1878.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of ten thousand dollars on account of county tax for the year 1878.

By Mr. Taussig:

Resolved, That the sum of \$31 92 be paid to Mathias J. McNally to refund, with interest, amount paid by him April 7, 1870, viz., \$20, on account of purchase money for lots 17 and 18, Columbia street, block 74, sold at said date by the city of Bergen for taxes of 1868, and that the declarations of sale now in the City Clerk's office, be cancelled by said officer.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion the Board returned to reports of Standing Committees.

The Committee on Finance reported a communication from the City Collector in reference to the appointment of extra clerks, recommending the adoption of the following resolution:

Resolved, That the following named be and are hereby appointed by this Board to act as extra clerks to make out tax bills during the month of December, 1878, to be paid for their services at the rate of \$65 per month, viz.:

James Corrigan, Edward Dunnigan, John Grimes, Wm. H. Tuttle, Lewis Allen, George Bauton, A. Higgins, C. McMillan, C. B. H. Post, Jno. C. O. Lynch.

Mr. Taussig moved to amend the said report by adding to the above list the names of John Sheeran and John P. Vollhardt.

Mr. Drohan rose to a point of order and stated that inasmuch as it was the duty of the Collector to nominate and for the Board to act on his nominations, and inasmuch as the names mentioned in the amendment of Mr. Taussig were not on the list sent to the Board by the Collector no additional names could be acted upon other than those on the Collector's list.

Mr. Smith having been called to the chair by President Mullins decided the point of order to be well taken.

The original resolution as reported by the committee was then put and the ayes and nays having been taken, it was adopted by the following vote;

Yeas—Messrs. Beach, Drohan and Smith.
Nays—President Mullins and Mr. Taussig.
On motion the Board adjourned.
JOHN T. VAN CLEEF, Clerk

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, December 5, 1878, at 7.30 o'clock, P. M.

Present—President Mullins, Messrs. Beach, Smith and Taussig.
Absent—Mr. Drohan.

The reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Mrs. George Platt for the return of money paid in error on water rents. Received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of the Argus of \$55, for printing manuals and official statements; claim of the Argus of \$50 for advertising notices to taxpayers; claim of the Evening Journal of \$50, for advertising notices to taxpayers; claim of Anness & Biauvelt of \$3, for repairs to ice cooler and covering manifold boards; claim of Charles Scott of \$8 22, for carpenter work in City Hall; claim of the New Jersey Ice Company of \$77 20, for ice furnished from December 1, 1877, to December 1, 1878. All the above claims were received and referred to the Committee on Printing Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Itemized requisitions for stationery were received from the City Clerk, Comptroller and Clerk of the Board of Finance and Taxation, all of which were received and referred to the Committee on Printing, Stationery and Supplies with power.

The City Treasurer reported the following balance credited to all the accounts in the National Banks at the close of business this day:

Balance credit tax account	
" " assessment account.....	
" " water	\$90,189 45
" " sinking fund, 1878.....	
" " " " 1876.....	

The City Comptroller reported the following receipts of the City Treasury Nov. 29 to Dec. 4, 1878, both days included:

General tax account total	\$46,127 95
Assessment account total	494 26
Water account total	36,169 14
Sinking Fund account, 1873, total	165 13
Sinking Fund account, 1878, total	1,219 73

The Clerk of the First District Police Court reported having received \$162 for fines for the month of November, 1878, which he had paid over to the City Treasurer.

All the above reports were received and ordered filed.

Communication from the Water Register enclosing statement of arrears for water rents on June 1st, 1878; also building rates for 1878-9, and measured water for the months of June, July, August, September, October and November.

Received and referred to the Committee on Finance.

OPINION OF THE CORPORATION COUNSEL.

Jersey City, Nov. 29, 1878.

S. H. Smith, Esq.:

Bear Sir—I have examined the application of Mr. Hancock, dated November 16, 1878, which I herewith return to you.

I do not see that this case differs from the others where your Board have refused to reduce taxes upon application of property owners. The application does not show that lot 42 has paid any tax, or the condition of that lot. There is no doubt that injustice has been done Mr. Hancock, but I do not see how we can right it now without departing from a rule that your Board has applied to other applicants.

Yours very truly,

LEON ABBETT.

The opinion was received, ordered filed and the clerk directed to notify the petitioner.

Communication from City Collector nominating for approval two extra clerks to make out tax bills. Received and referred to Committee on Finance.

The following concurrent resolutions were received from the Board of Public Works and referred the Committee on Finance:

1. Requesting transfer of \$100 from the appropriation on printing and stationery to the appropriation for public buildings and grounds to pay claims for services rendered.

2. Requesting transfer of \$9 82 from the appropriation for Printing and Stationery to the appropriation for salaries for services rendered.

3. Resolution stating the amount required by the different committees of said Board for the three month ending March 1st, 1878, for incidental expenses and matters not heretofore concurred in.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Taxes and Concurrent Resolutions.

1. Authorizing the Committee on Public Buildings and Grounds to advertise for proposals for the erection of Public School Building on 12th street to be known as No. 21.

2. Authorizing the Committee on Public Buildings and Grounds to advertise for proposals for the erection of a Police Station House on Oakland avenue.

3. Authorizing the Committee on Public Buildings and Grounds to advertise for proposals for the erection of a building for cells adjoining the sub-Police Station house on Webster avenue.

4. Awarding contract for the improvement of Henderson street, from Railroad avenue to Pavonia avenue to William Acheson.

5. Authorizing the Committee on Streets and Sewers to replace the wooden pavements on the southerly side of Grand street, between Pacific avenue and Hudson avenue with Belgian Block pavement.

6. Authorizing the Committee on Streets and Sewers to replace the wooden pavement on 8th street, between Grove and East Hamilton place with Belgian block pavement.

7. Ordering paid certain claims.

On motion the Board took a recess.

The Board having re-assembled the members present were.

President Mullins, Messrs. Beach, Smith and Taussig.

Absent—Mr. Drohan.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on communication from the City Collector in reference to the appointment of two extra clerks, recommending the adoption of the following resolution:

Resolved, That the following named be appointed to act as extra clerk to the collector to serve for the month of December, at the rate of \$65 per month, viz: John Sheeran and John P. Vollhardt.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted by the following vote:

Yeas—President Mullins, Messrs. Smith and Taussig.

Nay—Mr. Beach.

Absent—Mr. Drohan.

The same committee reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works December 3d, 1878, to wit:

Resolved, That the Board of Finance and Taxation be and are hereby requested to notify the Comptroller to transfer \$9 82 from the appropriation for Printing and Stationery to the appropriation for salaries for services, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, December 3d, 1878, to wit:

Resolved, That the Board of Finance and Taxation be and are hereby requested to notify the Comptroller to transfer \$100 from the appropriation for Printing and Stationery to the appropriation for Public Buildings and Grounds to pay claims for services rendered, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the above resolutions, the report was

received, and the resolution adopted by the following vote:

Yeas—President Mullins, Messrs. Beach, Smith and Taussig.

Absent—Mr. Drohan.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works December 18d, 1878, to wit:

Whereas, On the 17th day of September, 1878, application was made to this Board for the improvement of Henderson street from Railroad avenue to Pavonia avenue, and

Whereas, On the 25th day of October 1878, the Commissioners of Assessment filed with the Board of Public Works their preliminary sketch for said improvement.

And Whereas, On the 18th day of November, 1878, the Board met and heard all parties interested in said application who appeared, and all remonstrances against the said improvement that were presented in writing.

And Whereas, This Board has determined that a remonstrance against the said improvement signed by the owners of the property liable to more than one half of the assessment therefor has not been presented, therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation the said improvement be made, and that the contract for said work and materials be awarded to Wm. Atchison, he being the lowest bidder for the whole work and materials, and that the Corporation Attorney be and he is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted by the following vote:

Yeas—President Mullins, Messrs. Smith and Taussig.

Nay—Mr. Beach.

Absent—Mr. Drohan.

Resolved, That the following resolution adopted by the Board of Public Works, Dec. 3, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Public Buildings and Grounds be and are hereby authorized to advertise for proposals for the erection of a building for cells adjoining the sub-police station house on Webster avenue, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Dec. 3d, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Public Grounds and Buildings be and are hereby authorized to advertise for proposals for the erection of a police station house on Oakland avenue be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works Dec. 3d, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Public Buildings and Grounds be and are hereby authorized to advertise for proposals for the erection of a public school building on 12th street, to be known as No. 21, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works Dec. 3d, 1878, to wit:

Resolved, That \$192 10 be paid to The Argus for corporation printing be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works Nov. 26, 1878, to wit:

Resolved, That \$106 be paid to John Doyle for horse shoeing; \$44 to Vanderbeek & Sons for timber; \$184 to Akron Sewer Pipe Association

for sewer pipe; \$840 to Steele & Condict for sundries; \$19 66 to D. C. Farley for sundries; \$164 98 to E. P. Reed for oil; \$105 to Thomas Sheridan for carting iron pipe; \$3 50 to Bernard McGuigan for plumbing work; \$229 77 to Steele & Condict for pipes; \$14 08 to George A. Wood for sundries; \$3 63 to N. C. McCormack for repairing harness; \$3 50 to John Pringle for plumbing work; \$9 to Vanderbeek & Sons for spruce timber; \$5 39 to Vanderbeek & Sons for timber; \$22 50 to Thomas Kennelly for carpenter work and materials, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works Nov. 27, 1878, to wit:

Resolved, That \$21 19 be paid to Claus Prigge for feed; \$25 to John Judge for earth; \$10 85 to M. Collett for sharpening picks; \$35 50 to A. J. Rapp for feed; \$34 25 to W. H. Waite for feed; \$12 50 to Michael O'Mara for horse shoeing; \$15 to Oscar Senfer for repairs to telegraph lines; \$2 38 to Knowles's Steam Pump Works for labor on pump; \$87 to John Kuhr for labor at high service; \$5 20 to C. L. Woolsey for matches, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the foregoing resolutions, the reports were received and the resolutions adopted by the following vote:

Yeas—President Mullins, Messrs. Beach, Smith and Taussig.

Absent—Mr. Drohan.

The Committee on Printing, Stationery and Supplies reported on claim of the Argus recommending the adoption of the following resolution:

Resolved, That the sum of \$35 be paid to the Argus for printing official statements and minutes, pages 67 to 77.

The President having called for the ayes and nays on the above resolution, the report of the Committee was received and the resolution adopted by the following vote:

Yeas—President Mullins, Messrs. Beach, Smith and Taussig.

Absent—Mr. Drohan.

MISCELLANEOUS BUSINESS.

By Mr. Smith:

Resolved, That the assessment map and list for the improvement of Belmont avenue, from Bergen avenue to Monticello avenue, and the report of the Commissioners of Assessment accompanying the same, filed with the Clerk of the Board of Public Works December 23, 1878, and confirmed by the Board of Public Works January 21, 1879, and approved by the Mayor January 23, 1879, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit: For grading to the established grade, setting 20-inch curb and flagging the sidewalks four feet wide, Belmont avenue, from the easterly line of Bergen avenue to the westerly line of Monticello avenue, be vacated and set aside, and a re-assessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled "Assessment map and list for the improvement of Bergen avenue from Union street to the southerly line of the city, and the report of the Commissioners of Assessment accompanying the same filed with the clerk of the Board of Public Works March 21, 1878, and confirmed by the Board of Public Works April 29, 1878, and approved by the Mayor May 1, 1878, and all the proceedings in relation to the assessment therein made and also the assessment for said improvement, to wit: For grading to the established grade, to the full width of sixty feet, laying a four-foot wide sidewalk and relaying old flags where necessary, setting 20-inch curb and re-setting old curb where necessary, and paving the carriage-way with Belgian block pavement be vacated and set aside and a re-assessment made, as if such assessment so vacated had never been made.

The President having called for the ayes and nays on each of the above resolutions, they were adopted unanimously.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, December 12, 1878, at 7.30 o'clock, P. M.

Present—All the members.
The reading of the minutes was dispensed with and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from Wm. Brinkerhoff, attorney for the Fayette Vapor Light Company, requesting settlement of their claim. The communication was received and referred to the Corporation Counsel.

Communication from W. N. Hogan stating that a warrant was ordered drawn in his favor for the sum of \$78.85 for coal furnished the Board of Public Works, which said warrant the City Treasurer has refused to sign.

In connection therewith the City Treasurer presented the following communication:

Jersey City, Dec. 12, 1878.

To the Hon. Board of Finance and Taxation:

Gentlemen—A warrant drawn in favor of W. N. Hogan for the sum of seventy-eight and 1/100 dollars presented to me is not yet accepted for the reason that the wharfinger informs me that the city has a claim against Mr. Hogan which he refuses to pay. Also a warrant drawn in favor of Richard Garrick for the sum of two hundred and fifty dollars for salary as clerk of the Second District Court which has been presented is not yet accepted for the reason that Mr. Garrick has not made any returns to this office of receipts of said Court.

Please have the kindness to instruct me in relation to above warrants and oblige,

Very respectfully,

THOMAS EARLE,

City Treasurer.

The above communications were received and referred to the Corporation Counsel.

PRESENTATION OF CLAIMS.

Claim of McAvoy Bros., of \$57 15 for stationery furnished Board of Finance and Taxation December 12, 1878; claim of C. S. Clarke, Jr., of \$332.60 for stationery furnished City Collector. Both received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Itemized requisition from the City Treasurer for stationery received and referred to the Committee on Printing, Stationery and Supplies with power.

The City Comptroller reported the following receipts of the City Treasury Dec. 5, to 12, 1878, both days included:

General tax account total	\$95,310 71
Assessment account total	7,202 73
Water account total	4,702 23
Sinking Fund account, 1878, total	535 21
Sinking Fund account, 1878, total	307 29

The City Treasurer reported the following balance credited to all the accounts in the city depositories at the close of business this day:

Balance credit tax account	
" " assessment account	
" " water	\$115,281 50
" " sinking fund, 1878	
" " " " 1878	

Both the above reports were received and ordered filed.

Communication from the Board of Chosen Freeholders, requesting this Board to appropriate the sum of twenty-five thousand dollars in order to pay claims incurred to that amount, the same to be credited to taxes. Received and referred to the Committee on Finance.

OPINION OF THE CORPORATION COUNSEL.

Jersey City, Dec. 6, 1878.

To the Hon. the Board of Finance and Taxation:

Gentlemen:—I am of the opinion that you have the power to pay the school teachers as provided in the resolution referred to me by your Board, and that you can borrow the money therefore and place the amount in the next tax levy.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

The opinion was received, ordered filed and the subject matter referred to the Committee on Finance.

Resolution from the Board of Directors of Education requesting transfer of \$409.38 from the balance credited to Committee on Teachers and Salaries to the credit of the Committee on Books, Stationery and Music, also the sum of \$55.93 from the same committee to the credit of the Committee on Furniture and Repairs of 1877. Received and referred to the Committee on Finance.

Resolution from the Board of Aldermen requesting transfer from the balance remaining to the credit of elections of \$54 to rent of armories and supplies and the sum of \$96 to Public Grounds and Buildings. Received and referred to the Committee on Finance.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Taxes and Concurrent Resolutions.

1. Authorizing the Committee on Pumping and Reservoirs to advertise for proposals for roofing the Cornish engine house of Jersey City Water Works at Belleville.

2. Ordering paid certain claims.

3. Improvement of Washington avenue between Grand street and the Morris Canal bridge at Bayonne city line.

On motion the Board took a recess.

The Board re-assembled—all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on resolution to pay teachers for all claims for salaries for the months of October and November, 1877, recommending the adoption of the following preamble and resolution:

Whereas, It being suggested that the teachers are willing to accept in full satisfaction for any claim against the city under the act entitled "an act to provide for the full payment of the fixed annual salaries of teachers in certain cities" approved March 7th, 1878, payment for the differences in the month of October and November, 1877, between the salaries fixed for these months by the resolution of the Board of Education of November, 1876, for the year commencing December 1st, 1876, and the reduced rates fixed by the resolution of said Board of September, 1877 (The said teachers having then been discharged), to take effect October 1st, 1877, and a reduced rate of salary fixed from that time whereby the teachers for October and November A. D., 1877, received less than the amounts previously fixed by said Board, for these months; therefore be it

Resolved, That the sum of five thousand seven hundred and ninety-six dollars and twenty-six cents (\$5,796 26) be ordered paid to the credit of the Board of Education to pay for said differences in said months of October and November A. D., 1877, the amounts thereof for each teacher to be reached in full satisfaction of any further claim by virtue of the provisions of said act or otherwise for or during the months of July and August, A. D., 1877, or any other part of the year from December 1, 1876 to December 1, 1877; and be it further

Resolved, That this Board borrow said sum of five thousand seven hundred and ninety-six dollars and twenty-six cents (\$5,796 26) in anticipation of taxes next hereafter to be levied which amount shall be so borrowed to pay the deficiencies in the salaries hereinbefore stated and shall be put in the next tax levy of the next year, provided that before said salaries shall be paid good and sufficient releases shall be given by said teachers which shall be approved by the Corporation Counsel.

The President having called for the ayes and nays on the above resolution, the report of the Committee was received and the resolution adopted by the following vote:

Yeas—President Mullins, Messrs. Drohan, Smith and Taussig.

Nay—Mr. Beach.

The same committee reported on communication from the Water Registrar, showing the amounts of water rents in arrears to June 1st, 1878, recommending that the same be filed.

The same committee reported on resolution

from the Board of Directors of Education requesting transfer from the balance of Teachers and Salaries account of 1877, the sum of \$409 38 to account of Books, Stationery and Music of 1877; also the sum of \$55 93 from same balance to account of Furniture and Repairs of 1877, adverse to granting the same.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works December 3d, 1878, to wit:

Resolved, That \$270 be paid to D. B. Cobb for hydrants; \$1 88 to M. Collett for sharpening tools; \$30 75 to Thomas Trotter for carting iron pipe; \$17 70 to John Maloney for plumbing work; \$7 75 to Timothy Donelan for filing saws; \$3 to Maxwell & Co. for coal and wood, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the above resolution the report was received and the resolution adopted unanimously.

Resolved, That the following resolution adopted by the Board of Public Works, December 3d, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Pumping and Reservoirs be and are hereby authorized to advertise for proposals for roofing main building of the Cornish Engine House of Jersey City Water Works at Belleville, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the above resolution, the report of the committee was received and the resolution adopted by the following vote:

Yeas—President Mullins, Messrs. Drohan and Smith.

Nays—Messrs. Beach and Taussig.

Resolved, That the following resolution adopted by the Board of Public Works Dec. 3d, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Streets and Sewers be and are hereby authorized to replace the wooden pavement in 8th street, between Grove street and East Hamilton Place with Belgian block pavement, be and is hereby non-concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Dec. 3d, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Streets and Sewers be and are hereby authorized to replace the wooden pavements on the southerly side of Grand street between Pacific avenue and Hudson avenue with Belgian block pavement be and is hereby non-concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the above resolutions, the reports of the committee were received, and the resolutions adopted by the following vote:

Yeas—President Mullins, Messrs. Beach, Taussig and Drohan.

Nay—Mr. Smith.

Resolved, That the following resolution

adopted by the Board of Public Works Dec. 10, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation and approval of the Mayor and Aldermen, the report of the Committee on Streets and Sewers upon the application in writing of H. R. Vreeland and others presented to this Board on the 10th day of December, 1878, for the improvement of Washington avenue, between Grand street and the Morris Canal bridge at Bayonne city line, be and the same is hereby accepted by this Board which hereby declares its determination to make said improvement unless at or before the time hereafter to be appointed for hearing parties in relation thereto a remonstrance shall be presented to this Board signed by the owners of property liable to more than one-half the assessment therefor, and that the Commissioners of Assessment, with the aid and assistance of the Bureau of Survey, be and are hereby directed to make and report to this Board an estimate of the quantity and kind of excavation and filling and amount of work to be done, and of the materials to be furnished for the making and completion of the said improvement, and that upon the filing of such report the Clerk of this Board shall advertise for proposals for doing such work and furnishing such materials in manner and for the length of time required by law, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the above resolution, the report of the committee was received and the resolution adopted by the following vote:

Yeas—President Mullins, Messrs. Beach, Smith and Taussig.

Nay—Mr. Drohan.

The Committee on Stationery and Supplies reported on the following claims, recommending the adoption of the following resolutions:

On claim of Charles S. Clarke, Jr.:

Resolved, That the sum of \$33 60 be paid to Charles S. Clarke, Jr., for stationery furnished City Collector, Mayor and City Comptroller.

On claim of McAvoy Bros.:

Resolved, That the sum of \$57 15 be paid to McAvoy Bros., for stationery furnished the office of the Board of Finance and Taxation, December 12, 1878.

On claim of Anness & Blauvelt:

Resolved, That the sum of \$3 be paid to Anness & Blauvelt for repairs to ice cooler and covering manifold boards.

On claim of Charles Scott:

Resolved, That the sum of \$8 22 be paid to Charles Scott for carpenter work at City Hall, Aug. 10 to Nov. 12, 1878.

On claim of the Evening Journal:

Resolved, That the sum of \$50 be paid to the Evening Journal Association for advertising notices to taxpayers.

On claim of the Argus:

Resolved, That the sum \$50 be paid to the Argus for advertising notices to taxpayers.

The President having called for the ayes and nays on each of the above resolutions, the reports of the committee were received and the resolutions adopted unanimously.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, December 19, 1878, at 7.30 o'clock, P. M.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Thomas Williams for the return of money paid twice in error on taxes of 1878; petition of Wm. E. Fleming for the return of the difference between the old and new assessment. Both of the above petitions were received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Frank C. Hollins, agent for Mary L. Costa, to have correction made on tax bills of 1876-7. Received and referred to the Corporation Counsel.

PRESENTATION OF CLAIMS.

Claim of Collins & Corbin of \$108.46 for tax costs in cases where Elizabeth C. Morris and others were prosecutors vs. The Mayor and Aldermen of Jersey City. Received and referred to the Committee on Finance.

Claim of The Argus of \$155 for printing and binding 15 warrant books and printing 150 Comptroller's statements; claim of John Harrison of \$9 for stationery furnished Board of Commissioners of Appeal in cases of taxation. Both the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Requisition from the City Marshal for 13 tons of coal. Received and referred to the Committee on Printing, Stationery and Supplies with power.

The City Comptroller reported the following receipts of the City Treasury Dec. 12, to 18, 1878, both days included:

General tax account total	\$8,087 47
Assessment account total	646 10
Water account total	3,489 60
Sinking Fund account, 1878, total	464 79
Sinking Fund account, 1876, total	1,302 08

The City Treasurer reported the following balance credited to all the accounts in the city depositories at the close of business this day:

Balance credit tax account	
" " assessment account	\$206,051 72
" " water	
" " sinking fund, 1878,	

Communication from the City Collector stating that he had received for collection in his office the assessment map for main sewer in Bowers street amounting to \$27,563.55.

The above reports were received and ordered filed.

Communication from the City Comptroller together with a statement showing the bonded debt and all other indebtedness of the city, December 1, 1878, also the taxes and assessments due the city on the same date.

DEBT OF JERSEY CITY, DECEMBER 1, 1878.

When Issued.	What Account.	When Due.	General.	Assessment.
OLD BERGEN.				
Aug. 1, 1865.	Lafayette bridge	one each year	\$5,000	
April 1, 1864	War bonds	April and May, 1879,	4,000	
July 1, 1869	Street Improvements	July 1, 1879,		\$50,000 00
June 1, 1864	Soldiers' Bounty	June, 1884,	32,000	
May 1, 1865.	Soldiers' Bounty	May, 1889,	41,000	
July 1, 1868.	School House	July, 1889,	50,000	
July 1, 1869.	Street Improvements	July, 1889,		400,000 00
Jan'y 1, 1870.	School House	January, 1900,	107,000	
			\$232,000	\$450,000 00
OLD HUDSON CITY.				
July 1, 1869.	War Bonds	July 1, 1879,	\$11,000	
July 1, 1864.	War Bonds	July, 1884,	13,800	
January 1, 1870.	No Title	January, 1885,	47,000	
July 1, 1869.	No Title	July, 1889,	10,000	
April 1, 1870.	No Title	April, 1900,	50,000	
	Bonds past due		1,750	
			\$173,550	
GREENVILLE.				
January, 1873.	Street Improvements	January 1, 1879,	\$27,500	
April, 1873.	Board Education	1879 and 1881,	6,000	
January 1, 1885.	Bounty	January 1, 1881,	11,000	
April 1, 1871.	Street Improvements	April, 1881,	20,000	
April, 1871-2.	Street Improvements	1881, 1882 and 1883,	61,000	
			\$125,500	
OLD JERSEY CITY.				
May, 1867.	Reconstruction Sewers.	June 1, 1879.	\$25,000	
May, 1867.	School House No. 5.	1880.	3,000	
Nov. 1860.	Public Buildings, (6 per cent.)	November, 1881.	20,000	
Aug. 1863, 1864.	Bounty (6 per cent.)	1884.	272,000	
Aug. 1863, 1864.	Purch's School House lots (6p.c.)	1884.	7,400	
April, 1864.	Soldiers' Bounty.	1889, 1890.	558,000	
			\$885,400	
JERSEY CITY.				
Nov. 1870.	School House	Nov. 1880.	\$40,000	
May, 1871.	Streets and Sewers	May, 1891.		1,769,000 00
May, 1872.	Public Buildings	May, 1891.	100,000	
Jan. 1872.	Streets and Sewers	Jan. 1892.		800,000 00
July, 1872.	Reconstruction Streets & Sewers	July, 1892.	400,000	
July, 1872.	Newark avenue Widening	July, 1892.	10,000	
May, 1873.	Streets and Sewers	May, 1893.		802,500 00
May, 1874.	Streets and Sewers	May, 1893.		100,000 00
Jan. 1874.	Various Improvements	Jan. 1894.	160,000	
Jan. 1874.	Streets and Sewers	Jan. 1894.		170,000 00
July, 1874.	Streets and Sewers	July, 1894.		1,139,000 00
May, 1872.	Funded Debt	May, 1897.	500,000	
June, 1870.	Morgan Street Dock	June, 1900	125 000	
June, 1875.	To Fund Assessment Bonds	June, 1905		610,000 00
Jan. 1874.	Various Improvements	Jan. 1906.	60,000	
July, 1876.	To Fund Assessment Bonds	July, 1906.		290,000 00
July, 1872.	City Government	July, 1913.	622,000	
			\$2,017,000	5,610,500 00
SUMMARY.				
	Old Bergen.....		\$232,000	450,000 00
	Old Hudson City.....		173,550	
	Old Greenville.....		125,500	
	Old Jersey City.....		885,400	
	New Jersey City.....		2,017,000	5,610,500 00
			\$3,433,450	
Add General Bonds to Assessment.....				6,060,500 00
Add Water Bonds.....				3,493,450 00
				4,788,950 00
Less City Bonds held by Commissioners of Sinking Fund.....				14,281,950 00
Less Cash in Sinking Fund.....				982,565
			31,971	1,014,536 00
Total.....				\$13,267,414 00

When Issued.	What Account.	When Due.	General.	Assessment.
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The above Revenue bonds are provided for by taxes of 1873 and 1874. Sinking Fund of 1878.

June 17, 1879. Two-year Temporary Loan. June 17, 1880. 500,000

Borrowed in anticipation of collection of taxes and assessments and sale of bonds.

1877-1878.	Ravine Road Sewer.	1879-1880.		25,564 92
1878.	Improvement Certificates.	1879.		112,500 00

TEMPORARY LOAN ACCOUNT.

March 1, 1878.	Gallatin National Bank.	Dec. 20, 64 pr. ct. 1878.	50,000	
" " "	Park	" " 64 " 1878.	100,000	
April 29, 1878.	Platt Woodford.	" " 7 " 1878.	75,000	
Aug. 31, 1878.	Hudson Co. National Bank.	Mch. 1, 5 pr. ct. 1879.	75,000	
Sept. 30 1878.	Second National Bank.	" 30, 5 " 1879.	75,000	
" " "	A. Becker.	" 30, 52 " 1879.	125,000	
Oct. 31 1878.	Platt & Woodford.	May 1, 6 per ct. 1879.	200,000	
	Commissioners Sinking Fund	On demand.	557,000	

\$1,267,000

A large portion of the temporary loan was required by deficiency of \$532,696 in assessment account, being the amount of interest paid on assessment debt in excess of assessments collected (as shown on folio b).

The bonded debt was also increased \$47,000 in settlement of the old reservoir No. 3 claim.

RECAPITULATION.

Bonded debt as per folio 2.....	\$13,267,414
Ten-year revenue bonds, folio 3.....	400,000
Two-year temporary loan, folio 3.....	500,000
Havine Road sewer bonds, folio 3....	25,564
Improvement certificates, folio 3....	112,500
Temporary loan bonds, folio 3.....	1,257,000

Total.....	\$15,562,478
Amount of taxes due and unpaid:	
Taxes of 1872 and previous.....	\$130,453 18
" 1873.....	201,714 68
" 1874.....	187,472 56
" 1875.....	293,993 01
" 1876.....	329,648 55
" 1877.....	539,983 90
" 1878.....	811,190 69

Total.....\$2,494,491 57

Less amounts deducted by Commissioners of Appeal for years 1873 to 1877 inclusive.. \$91,925
Amount for 1878 estimated..... 8,075
-----\$100,000 00

Less amount due State and County on the above when collected..... 813,086 20

\$1,581,405 37

Interest due on the above unpaid taxes at 7 per cent. per annum..... 275,000 00

Total.....\$1,856,405 37

Total amount of assessments due and unpaid.....\$2,256,345 92

Interest, estimated 7 per cent..... 790,000 00

Total.....\$3,046,345 92

No provision has ever been made in the tax levy to pay the interest on our assessment debt anticipating sufficient from the collection of assessments, which failed to produce the amount required after the fiscal year 1874-5.

The collection on assessments have been as follows:

For the fiscal year of 1875-6.....	\$255,716 74
" " 1876-7.....	120,430 78
" " 1877-8.....	63,862 12

Total.....\$40,009 64

Interest on the assessment debt amounts to \$424,235 annually—3

years.....\$1,272,705

Amount collected as above..... 440,009

Deficiency.....\$932,696

Very respectfully,
S. C. NELSON, Comptroller.
Jersey City, Dec. 19, 1878.

The communication and statement were received, ordered spread at large on the minutes and referred to the Committee on Finance.

VETO BY HIS HONOR THE MAYOR.
Jersey City, December 19, 1878.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—I beg leave to return to you with-out my signature the resolution adopted by your Board at its meeting December 12, 1878, granting the petition of H. R. Vreeland and others for the improvement of Washington avenue, between Grand street and the Morris Canal bridge, city line. My reasons for declining to approve said resolution are substantially the same as those set forth in my veto of the 19th of November last, refusing my concurrence in the opening and widening of the same avenue.

I am fully convinced that a considerable

of this property along this avenue cannot afford to pay the assessment promptly if the improvement is made.

Then why go on and continue to roll up our present heavy obligations? There seems to be a determination and persistency on the part of some of our fellow citizens to go further into debt regardless of our credit or our ability to meet our present or future obligations.

There is no immediate necessity for this improvement as Ocean avenue adjoining is nearly completed with a good Telford pavement, and the widening of this avenue (Washington) to 70 feet, (which was passed over my veto), together with the proposed grading and paving will involve a large sum of money.

Let us pause for awhile that we may as citizens of a city having one common interest in its prosperity, devise some means and secure some measures whereby we can make our improvements and not add to our present burden. When this is accomplished no one would more willingly favor general improvements than myself.

Respectfully submitted,
H. J. HOPPER, Mayor.

On motion the above veto was laid over until next meeting.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Finance:

1. Requesting transfer of \$90 94 from the appropriation for Engineering Bureau to the appropriations for streets and sewers for the last fiscal year.

2. Requesting transfer of \$5 90 from the appropriation for Engineering Bureau to the appropriation for printing and stationery for the last fiscal year.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Taxes and Concurrent resolutions:

1. For the opening and changing as to the boundaries of a street to be called Pacific avenue, between Washington avenue (formerly Bergen Point plank road) and the former boundary line between Greenville and Jersey City.

2. Ordering paid certain claims.

On motion the Board took a recess.

The Board reassembled, all the members present:

The following resolution was offered by Mr. Taussig:

Resolved, That the City Comptroller be and is hereby requested to transfer the sum of sixty dollars (\$60) from the Committee on Salaries and Claims of this Board from the appropriation for fiscal year, ending November 30th, 1878, to Committee on Printing, Stationery and Supplies for the same fiscal year.

The President having called for the ayes and nays on the above resolution, it was adopted unanimously.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on claim of Collins & Corbin for taxed costs in certain cases vs. The Mayor and Aldermen of Jersey City, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of Collins & Corbin, attorneys, for the sum of one hundred and eight dollars and forty-six cents (\$108 46) being for taxed costs in cases where Elizabeth C. Morris and others were prosecutors vs. The Mayor and Aldermen of Jersey City.

The same committee reported on resolution from the Board of Aldermen requesting transfer, recommending the adoption of the following resolution:

Resolved, That the City Comptroller be and he is hereby requested to transfer from the balance remaining to election appropriations for 1877-8, the sum of \$54, to Rent of Armories and supplies, and the sum of \$96 from the same appropriation to Public Grounds and Buildings of 1877-8 to pay claims heretofore incurred.

The same committee reported verbally on resolution from the Board of Public Works showing the amount of money needed for the expenses of the different committees for three months ending March 1, 1879, recommending that the same be placed on file.

The President having called for the ayes and nays on each of the above resolutions, the reports of the committees were received, and the resolutions adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works December 17, 1878, to wit:

Resolved, That the sum of \$131.50 be paid to The Argus for corporation printing; \$208.40 to Hector McMullen for paving at Reservoir be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Dec. 10, 1878, to wit:

Resolved, That \$137.05 be paid to William Runkle for flanges; \$41.28 to D. C. Farley for sundries; \$7.80 to The Argus for printing; \$15.80 to C. S. Clarke for stationery, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works Nov. 19, 1878, to wit:

Resolved, That \$263 be paid to Thomas Kennedy for extra work on armory, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the yeas and nays on each of the following resolutions the reports were received and the resolutions adopted unanimously:

The Committee on Salaries and Claims reported the salary list for the month of December, recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn for the payment of salaries for the month of December, 1878, when due, viz:

Henry J. Hopper, mayor, \$168.66; Thomas Earle, city treasurer, \$250; Samuel C. Nelson, city comptroller, \$250; James H. Love, city collector, \$250; Leon Abbott, corporation counsel, \$416.68; Henry Traphagen, corporation attorney, \$291.68; William Stevens, clerk to comptroller, \$100; Isaac Morrow, clerk to treasurer, \$100; John T. Van Cleef, clerk to Board of Finance, \$100; Andrew D. White, assistant to collector, \$125; clerks to collector—S. D. Dickinson, James T. Grady, John T. M. Kaylor, Walter Kissam, Seneca Barker, Louis Smith, Charles Krebs, John Kennedy, \$80 each; James S. Browning, messenger, \$50; Patrick O'Neill, tax bill distributor, 25 days at \$3.75; Frederick C. Wolbert, clerk to police court, \$75; John McGuigan, marshal, 1st district court, \$75; Wm. H. Powell, marshal, 2d district court, \$60; Thos. K. Halsted, clerk to city clerk, \$100; N. E. Feury, clerk to city clerk, \$83.33; A. L. Sears, clerk to city clerk and Mayor, \$83.33; Michael Kileauy, assessor, 1st district, \$125; Denis McLaughlin, assessor, 2d district, \$125; Hugh Dugan, assessor, 3d district, \$125; Martin Logan, assessor, 4th district, \$125; John M. Parks, assessor, 5th district, \$125; James C. Clarke, assessor, 6th district, \$125; The Argus, printing minutes, \$250; The Evening Journal, printing minutes, \$250; Ann Norton, cleaning rooms in City Hall, \$36; Bridget Parker, cleaning rooms in City Hall, \$36; extra clerks in bill room, Jas. Corrigan, \$65; Edward Donnegan, \$65; John Grimes, \$65; William H. Tuttle, \$65; Lewis C. Allen, \$65; George Bouton, \$65; A. Higgins, \$65; C. McMillan, \$65; John C. O. Lynch, \$65; C. B. H. Post, 15 days, \$2.50; John Sheeran, 26 days, \$66.33; John P. Volhardt, 26 days, \$66.33; James Connolly, \$65; Henry Pattberg, Jr., \$65.

The same committee reported the salary list of the Commissioners of the Board of Finance and Taxation for the three months ending Dec. 31, 1878, recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn for the payment of salaries for the members of the Board of Finance and Taxation for the three months ending Dec. 31, 1878, as follows:

John Mullins, President Board of Finance and Taxation, \$125; Mr. Beach, Commissioner of Board of Finance and Taxation, \$125; Mr. Drohan, Commissioner of Board of Finance and

Taxation, \$125; Mr. Smith, Commissioner of Board of Finance and Taxation, \$125; Mr. Taussig, Commissioner of Board of Finance and Taxation, \$125.

The President having called for the ayes and nays on each of the above resolutions, the reports of the committees were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on the following claims, recommending the adoption of the following resolutions:

On claim of The Argus:

Resolved, That the sum of \$155 be paid to The Argus for printing and binding 15 warrant books and printing 150 City Comptroller's statements.

On claim of Philip E. Martin:

Resolved, That the sum of \$35.55 be paid to Philip E. Martin for repairing furnaces in City Hall.

On claim of Philip E. Martin:

Resolved, That the sum of \$80.80 be paid to Philip E. Martin for putting up and repairing stoves in City Hall.

On claim of John W. Harrison:

Resolved, That the sum of \$9 be paid to John W. Harrison for stationery furnished the Board of Commissioners of Appeal in cases of taxation.

The President having called for the ayes and nays on each of the above resolutions, the reports of the committee were received and the resolutions adopted unanimously.

UNFINISHED BUSINESS.

The minority report of the Committee on Taxes and Concurrent Resolutions on opening of Warren street was on motion taken from the table.

By Mr. Taussig:

Moved, That the matter be laid on the table for six months.

Mr. Smith moved as an amendment that the matter be laid on the table until called up.

Both the original motion and the amendment having been seconded, the amendment was first put and carried by the following vote:

Yeas—President Mullins, Messrs. Beach and Smith.

Nays—Messrs. Taussig and Drohan.

The original motion was then put as amended.

It was lost by the following vote:

Ayes—Messrs. Beach and Smith.

Nays—President Mullins, Messrs. Drohan and Taussig.

By Mr. Smith:

Moved, That the matter be laid on the table until called up.

The Clerk was proceeding with the roll call when Mr. Drohan arose to a point of order.

He stating that the motion of Mr. Smith, now before the Board, was exactly similar to the one just voted upon and lost.

The President declared the point of order not well taken.

The Clerk having proceeded with the roll call the motion of Mr. Smith was carried.

Mr. Taussig at this point appealed from the decision of the chair in declaring the point of order made by Mr. Drohan not well taken:

On a call of the ayes and nays the chair was sustained by the unanimous vote of the Board.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Whereas, A certain lease from Annie M. Lavery and her husband Patrick H. Lavery, to the Mayor and Aldermen of Jersey City of premises known as 472 Grove street, Jersey City, for five years to be used for the purposes of a police station house coming from the Board of Police Commissioners has been duly presented to this Board and read; therefore be it

Resolved, That this Board hereby approve of the terms thereof.

By Mr. Smith:

Resolved, That the City Collector be and he is hereby directed to notify John Halliard under the provisions of the city charter to be and appear before the Board of Commissioners of Appeal in cases of taxation on the third (3d) day of January, 1879, at 7:30 o'clock p. m., to show

cause why a certain lot, tract or parcel of land described as follows should not be assessed for taxes of 1878:

All that certain lot, tract or parcel of land and premises situated lying and being in Jersey City (formerly Bergen City) in the county of Hudson and State of New Jersey, bounded as follows; on the east side by West Side avenue on the north by lands now or late of John D. Patch formerly C. C. Van Kelper, George Tise and the

heirs of J. D. Vankle, deceased, on the west by Seventh street as shown on a map of 13th, 14th, 15th and 16th Wards of Jersey City, and the south by the lands now or late of Right Rev. J. K. Bayley containing 60 acres more or less.

The President having called for the yeas and nays on each of the above resolutions they were adopted unanimously.

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, December 26, 1878, at 7.30 o'clock, P. M.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Henry Traphagen to have taxes reduced. Received and referred to Committee on Taxes, and Concurrent Resolutions.

Petition of Jos Hickingbotham for return of money, being difference between old and new assessment. Received and referred to Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of Henry Traphagen of \$76 10 for disbursements, from November 6th to December 12th, 1878. Received and referred to the Committee on Finance.

Claim of the New Jersey Freie Presse of \$15 for advertising notices to taxpayers. Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balance credited to all the accounts in the city depositories at the close of business this day:

Balance credit tax account	
" " assessment account.....	
" " water ".....	\$103,461 74
" " sinking fund, 1878.....	
" " " 1876.....	

The City Comptroller reported the following receipts of the City Treasury Dec. 19, to 25, 1878, both days included:

General tax account total	\$151,651 23
Assessment account total.....	1,313 59
Water account total.....	4,753 64
Sinking Fund account, 1878, total.....	955 92
Sinking Fund account, 1876, total.....	631 43

Both of the above reports were received and ordered filed.

Communication from the Corporation Attorney asking that a warrant be ordered drawn for one hundred dollars payable to the order of Henry S. Little, clerk in Chancery, to answer the costs of appeal in case where Henry Lembeck is complainant and the Mayor and Aldermen of Jersey City are defendants.

The communication was received and referred to the Committee on Finance.

Communication from the Corporation Attorney submitting copy of opinion in case of James H. Love vs. the Mayor and Aldermen of Jersey City. The communication was received and ordered filed.

Concurrent resolution from the Board of Public Works rescinding resolution presented to this Board December 5, 1878, requesting transfer of \$100 from the Committee on Printing and Stationery to the Committee on Public Grounds and Buildings. Referred to the Committee on Finance.

Concurrent resolution from the Board of Public Works ordering paid certain claims.

Received and referred to the Committee on Taxes and Concurrent Resolutions.

On motion the Board took a recess.

The Board reassembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported verbally on concurrent resolutions from the Board of Public Works rescinding the resolution presented to this Board December 5th, 1878, requesting transfer of \$100 from the Committee on Printing and Stationery to the Committee on Public Grounds and Buildings, recommending that the same be placed on file.

The President having called for the ayes and nays the reports of the committee was received, and the recommendation adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works December 17, 1878, to wit:

Resolved, That the sum of \$18 be paid to The Argus for printing; \$19 80 to The Argus for printing; \$40 to the Freie Presse for printing, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Dec. 17, 1878, to wit:

Resolved, That \$28 50 be paid to Hodgman & Co. for boots and coats, 1878-9; \$52 95 to John McLaughlin for Belgian blocks; \$53 37 to John McLaughlin for Belgian blocks; \$32 50 to John McLaughlin for sand; \$9 50 to W. O. Irving for repairing chairs, 1877-78, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the following resolutions the reports were received and the resolutions adopted unanimously:

Resolved, That the following resolution adopted by the Board of Public Works, Dec. 17, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the report of the Committee on Streets and Sewers upon the petition in writing of Charles Siedler and others presented to this Board on the 10th day of December, 1878, to cause a street, to be called Pacific avenue to be opened and changed as to its boundaries, between Washington avenue, formerly called Bergen Point plankroad, and the former boundary line between Greenville and Jersey City, be and the same is hereby accepted by this Board, which hereby declares that it favors said petition, and the same is hereby referred to the Commissioners of Assessment and the Chief Engineer, he being a discreet surveyor not interested in said improvement, to be proceeded with according to law, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the above resolution, the report of the committee was received and the resolution adopted by the following vote:

Yeas—President Mullins, Messrs. Drohan and Smith.

Messrs. Beach and Taussig being excused from voting.

The Committee on Printing, Stationery and Supplies reported on claim of the New Jersey Freie Presse, recommending the adoption of the following resolution:

Resolved, That the sum of \$15 be paid to the New Jersey Freie Presse for advertising notices to taxpayers.

The President having called for the ayes and nays on the above resolution, the report of the committee was received and the resolution adopted unanimously.

UNFINISHED BUSINESS.

The veto of his Honor the Mayor in reference to the improvement of Washington avenue having been called from the table it was read by the Clerk.

By Mr. Drohan:

Moved, That the veto of his Honor the Mayor the Mayor be sustained.

The President having called for the yeas and nays on the above motion it was adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of sixty-two thousand dollars to transfer that amount from general account to assessment account as a loan.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of thirty thousand dollars to transfer that amount from general account to water account to return part of loan.

By Mr. Taussig:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer for the following amounts to be deposited in the Hudson County National Bank to the credit of interest account of January, 1879:

On General account.....	\$10,504 50
On Assessment account.....	62,930 00
On Water account.....	73,315 00

By Mr. Taussig:

Resolved, That a warrant be ordered drawn on the City Treasurer in favor of John Garrick, Attorney of Aeneas Fitzpatrick, for sum of \$28 79 to pay balance of interest due on his claim against the city for land taken in the opening of Jackson avenue.

By Mr. Smith:

Resolved, That the services of George Bouton be continued until January 15th, 1879, as clerk to the City Collector.

The President having called for the ayes and nays on each of the above resolution, they were adopted unanimously.

By Mr. Smith:

Resolved, That the services of James E. Connolly be dispensed with after December 31st, 1878.

The President having called for the yeas and nays on the above resolution it was adopted by the following vote:

Yeas—President Mullins, Messrs. Beach, Smith and Taussig

Nay—Mr. Drohan.

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, January 2, 1879, at 7.30 o'clock, P. M.

Present—All the members.

The reading of the minutes of the last meeting was dispensed with, and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Frank L. Clark, attorney, to have refunded interest paid on assessment in error. Referred to the Corporation Counsel.

Petition of Peter Bentley, to have refunded money paid in error on water rents. Received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of the Jersey City Coal Company of \$36.05 for coal delivered at City Hall; claim of The Argus of \$35 for corporation printing. Both received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The clerk of the First District Police Court reported that he had received \$375 in fines for the month of December, 1878, which he had paid over to the City Treasurer.

The City Treasurer reported balances in the city depositories at the close of business January 2, 1879, to the amount of \$1,039.93.

The City Comptroller reported total amount of receipts of the City Treasury from Dec. 25, 1878, to Jan. 1, 1879, to be \$72,711.35.

All the above reports were received, and ordered filed.

The following communication was received from the City Collector:

Hon. Board of Finance and Taxation:

Gentlemen—I most respectfully nominate, subject to your approval, James E. Connelly as an extra clerk in my office.

Very respectfully,

JAMES H. LOVE,

The communication was received and referred to the Committee on Finance.

A requisition was received from the City Collector requesting the Board to furnish a carpet and a table for use in his office. It received and referred to the Committee on Printing, Stationery and Supplies, with power.

The following opinions were received from the Corporation Counsel:

Hon. Board of Finance and Taxation:

Gentlemen:—I return herewith the petition of A. J. Rapp in reference to a claim for rebate of part of assessment on lot 29, blk. 528, Com'rs., No. 24 for improvement of Newark avenue from the Five Corners to the old city line. Also report of Chief Engineer, Dec. 30, 1878, made to me at my request in reference to the facts in this case.

The power to make a rebate is conferred by section 3, chap. 39, laws of 1877.

As the Court would undoubtedly set aside the assessment complained of and order a new one upon the facts stated. I recommend that your body grant such rebate as you may find proper. The Chief Engineer thinks \$20.90 a proper rebate as I understand.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

To the Hon. Board of Finance and Taxation:

Gentlemen—The petition of Mary A. Coster through Frank C. Hollins agent for a correction of taxes on 313 Eighth street for the years 1876 and 1877 states that the premises were incorrectly assessed in these years for a house and lot when in fact the house was removed in 1875, the reason given for not applying to the Commissioners of Appeal in cases of taxation is that the property was in the name of Quinlin and that it has only been in Mrs. Coster's hands a few months. The application should have been made to the Commissioners of Appeal in 1876 for that year's taxes and in 1877 for that year's taxes and the failure of the owner or the parties in interest to then apply would probably be held such neglect on their part as to induce the Court to refuse relief. Your Board as a Board of Finance and Taxation might however (if you deem it wise policy to do) in a case like this where the assess-

ment was made on the basis that there was a house on the lot when in fact there was as is alleged no house there at all, authorize the remission of so much of said tax as exceeded the tax on the full value of the vacant lot.

You might make such a remission in a case of this kind upon the ground that it was not a question of valuation (for there you ought never to interfere as a Board of Finance) but a taxation of property that did not in fact exist.

My opinion therefore is that if the facts are as represented by Mr. Hollins, that you have the power to remit as above but that the policy of so doing is for you to determine.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

Both the above opinions were received and referred to the Committee on Taxes and Concurrent Resolutions.

VETO OF HIS HONOR THE MAYOR.

Jersey City, Dec. 30, 1878.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen—I beg leave to return to your Honorable body, without my approval, the petition of Hon. Charles Seidler and others, to cause a street to be called Pacific avenue to be opened and changed as to its boundaries, between Washington avenue, and the former boundary line between Greenville and Jersey City. My only reason for withholding my signature from this petition is that I am opposed to any further increase of our debt by improvements when we have to rely upon the collection of assessments upon property benefitted, the experience of the past teaches us that we cannot for the present make them, unless by some means or legislation we can collect upon completion. With an indebtedness of some twenty-eight per cent, upon the assessed valuation of real estate, I am of the opinion it is about as much as we can tolerate or safely carry through at the present time.

Respectfully submitted,

HENRY J. BOPPER, Mayor.

The above veto message was received and laid upon the table.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Taxes and Concurrent Resolutions:

1. Requesting concurrence in award of contract for carpenter work on school house No. 21, to W. H. & F. W. Cane.

2. Requesting concurrence in award of contract for mason work on school house No. 21, to L. Cavanagh.

3. Ordering paid certain claims.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on claim of Corporation Attorney for disbursements, recommending the adoption of the following resolution:

Resolved, That the sum of seventy-six dollars and ten cents be paid to Henry Traphagen, Corporation Attorney, for disbursements in various suits for the city, from November 8, 1873, to December 12, 1878, twenty-three dollars and eighty-eight cents of which amount is to be charged to the account of judgment claims for the fiscal year of 1878, and fifty two dollars and twenty-two cents of said amount is to be charged to the claim account of the fiscal year of 1877.

The same committee reported on resolutions from the Board of Public Works, requesting transfers, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, Dec. 17, 1878, to wit:

Resolved, That the Board of Finance and Taxation be and are hereby requested to notify the Comptroller to transfer the sum of \$93.94 from the appropriation for Engineering Bureau for 1877-1878 to the appropriation for streets and sewers 1877-1878, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Dec. 17, 1878, to wit:

Resolved, That the Board of Finance and Taxation be and are hereby requested to notify the Comptroller to transfer the sum of \$5.90 from

the appropriation for Engineering Bureau for 1877-78 to the appropriation for Printing and Stationery 1877-78, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the yeas and nays on each of the above resolutions they were adopted unanimously:

The same committee reported on the communication from the City Collector in reference to the nomination of James E. Connolly, recommending the adoption of the following resolution:

Resolved, That James E. Connolly be and he is hereby appointed as a clerk in the Collector's office at a salary of sixty-five dollars per month, term to begin immediately.

Mr. Smith moved that the resolution be amended so that it read "term of office to expire January 15th, 1879."

The President having called for the yeas and nays on the amendment to the resolution it was lost by the following vote:

Yeas—Mr. Smith.

Nays—President Mullins, Messrs. Beach, Drohan and Taussig.

The President calling for the yeas and nays on the original resolution, it was carried by the following vote:

Yeas—President Mullins, Messrs. Drohan and Taussig.

Nay—Messrs. Beach and Smith.

The Committee on Taxes and Concurrent Resolutions reported on petition of Peter Bentley, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of Peter Bentley for the sum of fifty-eight dollars and thirty-four cents, amount paid June 24, 1878, for water taxes on lot 21, block 249, the same having been subsequently paid June 29, 1878, and the Water Registrar be notified.

The same committee reported on petition of Mrs. George Platt, recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn on the City Treasurer in favor of Mrs. Geo. Platt for the sum of thirteen dollars and eighteen cents, being amount of water rent for the year 1878, on lots 5 and 8, block 383, and that the Water Registrar be notified.

On petition of Thomas H. Williams, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn upon the City Treasurer in favor of Thomas H. Williams for the sum of \$82.52, being amount of taxes paid in error on lots 25 and 26, block 716, Booram avenue, and that the Collector be notified.

On concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works December 3, 1878, to wit:

Resolved, That of \$52.30 be paid to the Jordan Stationery Company for stationery, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Dec. 10, 1878, to wit:

Resolved, That \$10.10 be paid to the Jersey City Herald for printing, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Dec. 31, 1878, to wit:

Resolved, That the sum of \$34 be paid to Thomas Trotter for cutting iron pipe; \$14 to the N. J. Freie Presse for corporation printing; \$153.10 to the Evening Journal for corporation printing; \$34.50 to the Jersey City Herald for corporation printing; \$108 to the Argus for corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works December 24, 1878, to wit:

Resolved, That \$225 be paid to James Wilson for one horse; \$14.70 to Puster & Son for removing sewer refuse; \$10.80 to D. C. Farley for oil; \$16.03 to H. Cavanagh for sundries; \$15 to Oscar Senfer for repairs to telegraph line; \$10 to J. B. Collins for coppers for battery; \$32.29 to D. C. Farley for sundries; \$16.77 to Tebbenhoff & Bro. for sundries; \$33.78 to McFarland & McIlvay for grate bars; \$127.50 to Thomas Sheridan for cutting iron pipe; \$12.78 to K. D. Wood & Co. for pipe and sleeves; \$22.52 to Jas. Rafter for carpenterwork; \$13.50 to Henry C. Klein for sundries; \$17.25 to K. A. Randall & Son for blanket, &c.; \$14.25 to K. D. Wood & Co. for 24-inch valves; \$208 to K. D. Wood & Co. for castings; \$4.75 to Isaac Freeman for setting glass; \$38.13 to W. N. Hozan for coal; \$51.85 to Michael Muller for extra carpenter work and materials at sub-station; \$29.60 to the Jordan Stationery Company for stationery, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the yeas and nays on each of the above resolutions, they were adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claims of the Argus and Jersey City Coal Company, recommending the adoption of the following resolutions:

Resolved, That the sum of \$35 be paid to the Argus for corporation printing, December 24, 1878.

Resolved, That the sum of \$58.05 be paid to the Jersey City Coal Company for coal delivered at City Hall, December 24, 1878.

The President having called for the yeas and nays on each of the above resolutions they were adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Drohan and adopted:

Resolved, That the City Architect be and he is hereby requested to examine the vaults in the offices of the City Collector and City Clerk and report to this Board at its next meeting whether or not the said vaults are fire proof, and if not found to be fire proof what repairs will be necessary.

On motion the Board adjourned.

JOHN T. VAN CREEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, January 9, 1879, at 7.30 o'clock, P. M.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of F. Weiffenback for return of money paid in error on assessments. Received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of the New Jersey Ice Company of \$27.22 for ice furnished at City Hall; claim of the Evening Journal Association of \$45 for corporation advertising; claim of the Jersey City Herald of \$20 for corporation advertising, all received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Opinion of Corporation Council:

Jersey City, Jan. 9, 1879.

To the Hon. the Board of Finance and Taxation: Gentlemen—It appears from Mr. Love's statement and bills and petition of Mr. Hatch that interest on \$227.27, from January 13, 1871, to September 4, 1874, was by mistake paid to the Collector. The tax bill stated the date January 13, 1871, as date of confirmation, when the date should have been September 4, 1874. Money paid under a mistake of fact can be recovered. I therefore advised that this interest be refunded as paid by mistake. Only refund the interest due between these dates and not a lot of the interest. All interest after September 4, 1874, was due and payable.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

Received and referred with the subject matter to the Committee on Finance.

Requisition from the City Comptroller for postage stamps and stationery, was received and referred to the Committee on Printing, Stationery and Supplies, with power.

The City Treasurer reported a balance of \$29,284.78 to all the accounts in the city depositories at close of business January 9, 1879.

The City Comptroller reported the receipts of the city treasury from January 2 to January 8, 1879, to be \$115,006.59. Both reports were received and ordered filed.

Concurrent resolution from the Board of Public Works ordering paid certain claims received and referred to the Committee on Taxes and Concurrent Resolutions. The Board of Public Works, by resolution, informed this Board that the probable gross amount of money required for the three months ensuing was \$75,000. Received and referred to the Committee on Finance.

On motion the Board took a recess for ten minutes.

On reassembling all the members were present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on communication from Henry Traphagen, Corporation Attorney, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of Henry Traphagen, Corporation Attorney, for the sum of one hundred dollars to be deposited with the Clerk of the Court of Chancery of New Jersey to answer the costs of appeal in the cause wherein Henry Lembeck is complainant and the Mayor and Aldermen of Jersey City are defendants, in accordance with rule 14 of the Court of Errors and Appeals.

The President having called for the ayes and nays on the above resolution, it was adopted unanimously.

The same committee reported on financial statement of the bonded debt of the city furnished by the City Comptroller recommending that the same be filed and that the Committee on Printing, Stationery and Supplies be authorized to have 500 copies of said statement printed for distribution.

The President having called for the ayes and nays the report and recommendation of the committee were adopted.

The Committee on Taxes and Concurrent Resolutions reported on Concurrent Resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, Dec. 31, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the contract for mason work in building school house No. 21 on 12th street be and is hereby awarded to L. Cavanagh at the price named in his proposal, viz: \$10,095, that being the lowest bid received and that the Corporation Attorney be is hereby directed to prepare and have executed the proper contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Dec. 31, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the contract for carpenter work on building school house No. 21, on 12th street, be and is hereby awarded to W. H. & T. W. Cane at the price named in their proposal, viz: \$11,793, that being the lowest bid received and that the Corporation Attorney be and is hereby directed to prepare and have executed the necessary contract for the same be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works Dec. 31, 1878 to wit:

Resolved, That \$150 be paid to James Kelter for paving on Second street, 1878-79; \$70 to James Kelter for building one receiving basin corner of First street and Brunswick street, to be charged to the Imp. of Brunswick st.; \$125 to P. J. Doherty for building stone wall, 1878-79; \$437.53 to W. H. White for feed, 1878-79; \$13.20 to James Hogan for Belgian blocks, 1878-79; \$5 to J. B. Collins for switches for telegraph line; \$50 to Bell Telephone Company of N. Y. for rent of Telephone, from January 12, 1879 to January 12, 1880; \$249 to R. D. Wood & Co. for 24-inch valve; \$202.68 to J. F. McCoy for pig lead; \$17.44 to Vanderbeek & son for spruce timber; \$153.93 E. H. Hilchen for plumbing work; \$36.88 to Hudson Ice Co. for ice; \$6.20 to American District Telegraph Co. for rent of instrument to Dec. 1, 1878; \$33.75 to J. C. Gas Light Co. for gas to Dec. 1, 1878; \$39.21 to N. J. Ice Co. for ice; \$26 to J. L. McGimpsey for posting notices; \$4 to R. A. Randall & son for one bag, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Dec. 17, 1878, to wit:

Resolved, That \$147.70 be paid to the Evening Journal for corporation printing; \$10, \$25 to the Frele Presse for corporation printing; \$23 to the J. C. Herald for corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works January 7th, 1879, to wit:

Resolved, That the sum of \$101 be paid to the Argus for corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of Henry Detweiler for a reduction of assessment for taxes for the year 1872 to 1878, inclusive, on the ground that the assessment was excessive, it having been assessed by lots instead of by the acre, adverse. The committee do not think the petitioner presents sufficient reasons to warrant this Board in making the reduction if they have the power.

The President having called for the ayes and nays on each of the above resolutions, the reports of the committee were received and the resolutions and recommendations adopted unanimously.

The Committee on Printing, Stationery and Supplies

THE PUBLIC LIBRARY
JERSEY CITY, N. J.

Supplies reported on the following claims, recommending the adoption of the following resolutions:

On claim of the Evening Journal;
Resolved, That the sum of \$45 be paid to the Evening Journal for advertising notices to taxpayers December 2 and 3, 1873.

On claim of the Jersey City Herald;
Resolved, That the sum of \$20 be paid to the Jersey City Herald for advertising notices to taxpayers.

On claim of the New Jersey Ice Co.;
Resolved, That the sum of \$27.22 be paid to the New Jersey Ice Co. for ice furnished from December 1, 1877, to December 1, 1878.

The President having called for the yeas and nays on each of the above resolutions, the reports of the committee were received and the resolutions adopted unanimously.

UNFINISHED BUSINESS.

By Mr. Drohan and carried:

Moved, That the veto of his Honor the Mayor in relation to the resolution from the Board of Public Works requesting concurrence in the opening and changing as to its boundaries of a street to be called Pacific avenue be taken from the table.

By Mr. Drohan: Moved that the said resolution do now pass notwithstanding the objections of his Honor the Mayor.

The President having called for the yeas and nays on the above motion it was adopted by the following vote:

Yeas—President Mullins, Messrs. Drohan, Smith and Taussig.

Nay—Mr. Beach.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Resolved, That the City Collector be and he is hereby authorized to receive and collect upon all taxes and assessments remaining unpaid, in whole or in part, on the date of the adoption of this resolution interest at the rate of seven per annum from the date such taxes and assessments have become due and payable until the

twenty-eighth day of February, 1879, inclusive, under the provisions of an act entitled "An act relative to past due taxes, assessments and water rents in certain cities of this State and providing for the payment thereof;" and that the clerk of this Board be authorized to advertise the same in the official papers.

By Mr. Taussig:

Resolved, That the Water Registrar be and he is hereby authorized to receive and collect on all water rents remaining unpaid in whole or in part, on the date of the adoption of this resolution, interest at the rate of seven per centum per annum from the date such water rents have become due and payable until the twenty-eighth day of February, 1879, inclusive, under the provisions of an act entitled, "An act relative to past due taxes, assessments and water rents in certain cities in this State, and providing for the payment thereof," and that the clerk of this Board be authorized to advertise the same in the official papers.

The President having called for the yeas and nays on each of the above resolutions they were adopted unanimously:

By Mr. Drohan:

Resolved, That the time of George Bouton be and is hereby extended as extra clerk to the City Collector, after the fifteenth day of January, 1879, at the salary of \$65 per month, until further action be taken by this Board.

The President calling for the yeas and nays on the above resolution, it was adopted by the following vote:

Yeas—President Mullins, Messrs. Drohan and Taussig.

Nay—Messrs. Beach and Smith.

By Mr. Beach and carried:

Moved, That a committee consisting of Messrs. Drohan and Taussig be appointed to confer with the architect and report to this Board what repairs are necessary to make the vaults in the office of the City Collector and City Clerk fire proof and what the same will cost.

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, January 16, 1879, at 7.30 o'clock, P. M.

Present—All the members.

On motion the reading of the minutes was dispensed with, and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of P. J. Condon to have exchanged Ravine Road sewer improvement certificate No. 141 for a Jersey City bond. Received and referred to the Committee on Finance.

Petition of John P. Reinhardt for the return of difference between the old and new assessment. Received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of the Jersey City Gas Light Company of \$69 25, for gas consumed in City Hall from December 1, 1878, to January 1, 1879; claim of Henry Thompson of \$77 for one carpet furnished Office of the City Collector. Both of the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Requisition from the City Clerk for one blank registered bond book; requisition from the Clerk of the Board of Finance and Taxation for stationery. Both received and referred to the Committee on Printing, Stationery and Supplies, with power.

The City Treasurer reported the following balance credited to all the accounts in the city depositories at close of business this day:

Balance credit tax account	
" " assessment account.	
" " water	\$60,469 17
" " sinking fund, 1878...	
" " 1876....	1,657 84

The City Comptroller reported the following receipts of the City Treasury, January 9 to 15, 1879, both days included:

General tax account, total.....	\$77,438 07
Assessment account, total.....	8,670 42
Water account, total.....	6,969 28
Sinking Fund, 1878, account, total.....	8,767 75
" " 1876,.....	1,657 84

Both of the above reports were received and ordered filed.

Communication from the Committee on Finance of the Board of Chosen Freeholders, asking that a warrant be ordered drawn in favor of the County Collector for the sum of \$50,000, also a communication from Job H. Lippincott, Counsel for the Board, asking that a warrant be drawn for the sum of ten thousand dollars on taxes of back years to meet expenses incurred to December 1, 1878, and that a warrant be drawn for the sum of forty thousand dollars to meet liabilities incurred since December 1, 1878. Both of the above communications were received and referred to the Committee on Finance.

The following communication from the Board of Directors of Education and the report of the Committee on Finance were received and referred to the Committee on Finance.

JERSEY CITY, January 4, 1879.

Honorable Board of Finance and Taxation:

Gentlemen—In compliance with the instructions of the Board of Directors of Education I herewith forward to your honorable board the following report of the Finance Committee, adopted November 25th, 1878.

Respectfully yours,

MARTIN FINCK, Clerk.

JERSEY CITY, Nov. 25th, 1878.

Hon. Board of Directors of Education:

Gentlemen—Your Committee on Finance to whom were referred the preamble and resolutions adopted on the 14th inst. by the Board of Finance and Taxation requesting the Clerk of that Board "to communicate with the Board of Directors of Education requesting them to inform this Board (of F. & T.) as to what has been done with the balance of said \$2,475.10, and why the whole amount was not paid over to the City Treasurer, and also how so large an amount should be in the hands of the Treasurer of said Board in one year when the law states that he

shall only draw such an amount as is necessary to pay the salaries for each month would most respectfully report that after a careful survey of the subject they find that the whole matter (as will be seen by the details) could and would have been correctly and satisfactorily stated in the reports of the Treasurer and Finance Committee at the close of the present fiscal year, within a month at farthest.

The details are as follows:

Balance as shown by report of Finance Committee April 29, 1878	\$2,475 08
Less by error in addition on pay-rolls of Nov., 1877.....	100 00

Correct balance.....

Paid to Treasurer McGrath by late Treasurer Mercier per order of Board April 29, 1878.....	122 18
--	--------

Total amount in hands of Treasurer McGrath April 29, 1878.....

Refunded to teachers amounts deducted from pay-rolls of September, October and November, 1877, on account of sickness, May, 1878....	572 89
--	--------

Balance belonging to the last fiscal year, and paid to Treasurer Wells per order of Board.....	1,924 37
--	----------

Balance belonging to present fiscal year and all that should have been paid to Treasurer Wells.....	621 23
---	--------

Total amount paid to Treasurer Wells by late Treasurer McGrath.....	\$2,545 60
---	------------

Amount actually retained for present year by Treasurer Wells.....	716 23
---	--------

Treasurer Wells paid into City Treasury Oct. 24, 1878.....	\$1,829 37
--	------------

Balance still due the City Treasury on last fiscal year for which amount your Committee would recommend that the Treasurer be instructed to draw his check in favor of Thomas Earle, City Treasurer.....	95 00
--	-------

Actual surplus of last fiscal year... \$1,924 37

The "large amount" mentioned in the resolution as being "in the hands of the treasurer" is but the necessary accumulations from month to month, the difference between the amounts drawn in round numbers and the actual amount paid out for salaries each month.

Respectfully submitted,

R. T. RICHARDSON,
D. C. MCNAUGHTON,

Committee.

The following concurrent resolution was received from the Board of Public Works and referred to the Committee on Finance:

Appointment of Anthony Higgins as extra clerk to the Water Registrar at a salary of \$65 per month, term to commence January 20, 1879.

The following concurrent resolution was received from the Board of Public Works and referred to the Committee on Taxes and Concurrent Resolutions, ordering paid certain claims.

On motion the Board took a recess.

The Board reassembled—all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on concurrent resolution from the Board of Public Works, recommending the adoption, of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works Jan. 14, 1879, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, Anthony Higgins be and is hereby appointed extra clerk to the Water Registrar at a salary of \$65 per month, term to commence January, 20, 1879, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of of Frank L. Clark, attorney for W. D. Hatch, for return of interest money paid in error to the City Collector, recommending the adoption of the following resolution:

Resolved, That the sum of ninety-nine dollars and twenty-six (\$99 26) be paid to Frank L.

Clark, attorney of W. D. Hatch, being amount of interest money paid in error to the City Collector on an assessment for the improvement of Monticello avenue, Jersey City, on lots 156, 159, 160 and 161, block 284, and lot 162, block 285, and that the City Collector be notified.

The same committee reported on communications from the Board of Chosen Freeholders and Attorney, recommending that the same be placed on file.

The same committee reported on resolution from the Board of Public Works, showing the probable gross amount of money needed for the three months ending to be \$75,000, recommending that the same be placed on file.

The President having called for the yeas and nays on each of the above resolutions, the reports of the committee were received and the resolutions and recommendations adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on Concurrent Resolutions from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, Jan. 7, 1879, to wit:

Resolved, That \$64 50 be paid to John Judge for earth, 1878-9; \$19 75 to A. J. Dittmar for labor and materials, 1878-9; \$33 96 to A. J. Rapp for feed, 1878-9; \$9 60 to Paul Sheehan for Belgian blocks, 1878-9; \$7 20 to Michael Whalen for Belgian blocks, 1878-9; \$10 80 to Wm. Ryan for Belgian blocks, 1878-9; \$5 41 to F. H. Reidell for plumbing work; \$22 46 to James R. Sayre, Jr. & Co. for lime and cement; \$217 27 to J. F. McCoy, for pig 1 ad; \$24 11 to Dugan and Fitzsimmons for feed; \$85 80 to Michael Fitzpatrick for frames and covers; \$30 to John Doyle for horseshoeing, 1877-8; \$16 66 to F. H. Spengeman for rent of stable for month of November, 1877-8; \$2 31 to M. P. Moran for plumbing work

at stable; \$8 34 to Robert Muirheid for basin covers, 1877-8; \$7 05 to August Neyases for repairing harness, 1877-8; \$4 60 to Charles Boltwood for sundries, 1877-8; \$9 91 to Patrick Ryan for blacksmith work, 1877-8, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the yeas and nays on the above resolution it was adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claims of the Jersey City Gas Light Company and Henry Thompson, recommending the adoption of the following resolutions:

On claim of the Jersey City Gas Light Company.

Resolved, That the sum of \$69.25 be paid to the Jersey City Gas Light Company for gas consumed at City Hall, December 1, 1878, to January 1, 1879.

On claim of Henry Thompson.

Resolved, That the sum of \$77 be paid to Henry Thompson for furnishing and laying 40 yards of Brussels carpet in the office of the City Collector.

The President having called for the yeas and nays on each of the above resolutions, the reports of the committee were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of E. W. Kingsland County Collector, for the sum of twenty-five thousand dollars on account of county tax of 1878-9.

The President having called for the yeas and nays on the above resolution it was adopted unanimously.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, January 23, 1879, at 7:30 o'clock p. m.

Present—President Mullins, Messrs. Beach, Smith and Tausig.

Absent—Mr. Drohan.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions were received from Kate Jacques, Edward Cullen and M. C. Gerrin all for the return of difference between old and new assessments. All of the above petitions were received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of William Machold to have exchanged twenty war bonds or \$1,000 each for registered bonds. Received and referred to the Committee on Finance.

PRESENTATION OF CLAIMS.

Claim of Anness & Blauvelt of \$675 for repairs of stove in office of the Board of Finance and Taxation; claim of the Argus of \$29 for printing law case and manuals; claim of McAvoy Bros. of \$9.85 for stationery furnished City Treasurer Dec. 30, 1878; claim of P. H. O'Connor of \$5.75 for repairs to faucet in office of the Board of Finance and Taxation. All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balances in the city depositaries at the close of business this day:

Balance on credit tax account.....	
" " assessment account.....	
" " water account.....	\$58,819 97
" " sinking fund, 1873.....	
" " " 1876.....	

The City Comptroller reported the following receipts of the City Treasury, January 16th to 22d, 1879, both days included:

General tax account, total.....	\$17,900 68
Assessment account, total.....	935 72
Water account, total.....	4,347 13
Sinking Fund account, 1873, total.....	577 20
Sinking Fund account, 1876, total.....	447 39

The City Collector reported having received for collection in his office the following assessment maps: Improvement of Jersey avenue, 9th to 15th street, \$21,554; widening Hudson, now Fairmount avenue, \$1931 40; Improvement Oakland avenue, Hoboken to Prospect street, \$7,845 21, each of the above reports were received and ordered filed.

The following concurrent resolution was received from the Board of Public Works and referred to the Committee on Finance:

Requesting transfer of \$41 from the appropriation for Public Buildings and Grounds to the appropriation for salaries.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Taxes and Concurrent Resolutions:

1. Improvement of Hancock avenue from the north side of South street to the south side of Congress street.

2. Ordering paid certain claims.

On motion the Board took a recess.

The Board having reassembled, the members present were President Mullins, Messrs. Beach, Smith and Tausig.

Absent—Mr. Drohan.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on concurrent resolution from the Board of Public Works requesting transfer recommending the adoption of the following resolution:

Resolved, That the City Comptroller be and he is hereby requested to transfer the sum of \$41 from the appropriation for Public Buildings and Grounds for 1877-8 to appropriation for salaries for 1877-8 of the Board of Public Works.

The President having called for the ayes and

nays on the above resolution it was adopted by the following vote:

Yeas—President Mullins, Messrs. Beach, Smith and Tausig.

Absent—Mr. Drohan.

The Committee on Taxes and Concurrent resolutions reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works January 14th, 1879, to wit:

Resolved, That \$35 be paid to John Doyle for horse shoeing, 1878-9; \$37.75 to James Muldoon for blacksmith work; \$187.85 to John A. Vill for new harness, blankets, &c., 1878-9; \$102.30 to J. B. Cleveland for search for opening Washington avenue, and to be charged to said improvement; \$38.89 to Claus Prizge for feed, 1878-9; \$73 to George A. Wood for sundries; \$10.25 to D. B. Cobb for sundry repairs to hydrants, &c., \$22.89 to Maxwell & Co., for feed; \$8.50 to J. C. Cas Light Co. for gas 1877-8; \$127.73 to George A. Wood for sundries, and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of A. L. Rapp for reduction on assessment for the improvement of Newark avenue from the Five Corners to the old city line, recommending the adoption of the following resolution:

Whereas, The Commissioners of Assessment in making up the assessment for the improvement of Newark avenue from (5) Five Corners to old city line, through a clerical error considered lot No. 20, block No. 528, as having a frontage of eighty-nine feet, the correct frontage being forty-nine feet, and it appearing from their schedule and map that lots in that immediate vicinity were considered by them to be benefited in proportion to their frontage or nearly so, and the owner of said lot being desirous of paying said assessment and having petitioned this Board for a rebatement which is considered by this Board to be reasonable and just; therefore be it

Resolved, That under the provision of an act entitled "A further act in relation to assessments in cities," approved March 7th, 1877, this Board agrees, in view of the above stated facts, to allow a rebatement of two hundred and eighty dollars and ninety cents (\$290 90) on the specific assessment upon lot No. 20, Commissioners No. 24, block No. 528, for the improvement of Newark avenue, from Five Corners to the old city line, owned by A. L. Rapp, and that the City Collector be notified.

The President having called for the ayes and nays on each of the above resolutions the reports of the committee were received and the resolutions adopted by the following vote:

Yeas—President Mullins, Messrs. Beach, Smith and Tausig.

Absent—Mr. Drohan.

REPORTS OF SELECT COMMITTEE.

The Committee appointed January 9th, 1879, to confer with the City Architect and report to this Board what repairs are necessary to make the vaults in the offices of the City Clerk and City Collector fire proof reported that they had in company with the City Architect thoroughly examined the vaults and find that they are not in a fire proof condition and recommended the adoption of the following resolution:

Whereas, A Special Committee appointed by this Board to examine the vaults in the offices of the City Clerk and City Collector have reported that they are not in a fire proof condition; therefore

Resolved, That the City Architect be and he is hereby instructed to prepare plans specifications and estimated expense of alterations necessary to make said vaults entirely fire proof and to submit the same to this Board at its next meeting.

The President having called for the ayes and nays on the above resolution it was adopted by the following vote:

Yeas—President Mullins, Messrs. Beach, Smith and Tausig.

Absent—Mr. Drohan.

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, January 30, 1879, at 7:30 o'clock p. m.

Present—Messrs. Beach, Drohan, Smith and Taussig.

Absent—President Mullins.

In the absence of the President the Clerk called the Board to order.

On motion, Mr. Smith was appointed to act as President pro tem.

The reading of the minutes was on motion dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of C. Wegenhal for the return of money paid in error on an assessment; petition of John McAntee for rebate on an assessment. Both the above petitions were received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of Jordan Stationery Company of \$80 for stationery furnished City Comptroller; claim of The Argus of \$114 60 for one blank bond book and official printing. Both received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balance credited to all the accounts in the city depositories at close of business this day:

Balance credit tax account	
" assessment account	
" water	\$62,535 39
" sinking fund, 1873....	
" " " " 1876....	

The City Comptroller reported the following receipts of the City Treasury, January 23d to 29th, 1879, both days included:

General tax account, total	\$ 8 104 85
Assessment account, total	654 27
Water account, total	4,549 26
Sinking Fund account, 1873, total	48 00
Sinking Fund account, 1876, total	18 70

Both reports were received and ordered filed.

Resolution from the Board of Aldermen requesting transfer of \$32 39 from election account of 1877-8, to Public Grounds and Buildings account of the same year to pay a claim of street sprinkling. Received and referred to the Committee on Finance.

Concurrent resolutions from the Board of Public Works ordering paid certain claims. Received and referred to the Committee on Taxes and Concurrent Resolutions.

In accordance with a resolution adopted at the last meeting the city architect reported the estimated cost for altering the vaults in the offices of the City Clerk and City Collector to be \$1,200, and that the plans and specifications would be ready at the next meeting. The report was received and laid over for one week.

On motion the Board took a recess.

On reassembling the members present were Messrs. Beach, Drohan, Smith and Taussig.

Absent—President Mullins.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on petition of William Mahold for the exchange of 20 war bonds, for \$1,000 each, into one or more registered bonds, recommending that the same be referred to the Corporation Counsel.

The same committee reported on resolution from the Board of Aldermen requesting transfer, recommending the adoption of the following resolution.

Resolved, that the City Comptroller be and he is hereby requested to transfer the sum of \$32 39 from the election account of 1877-78 to public grounds and buildings account of the same year of the Board of Aldermen to pay a claim for street sprinkling.

The President pro tem. having called for the ayes and nays on each of the above reports, they were received and the resolution and recommendation adopted by the following vote:

Yeas—Messrs. Beach, Drohan, Smith and Taussig.

Absent—President Mullins.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions

from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works January 28th, 1879, to wit:

Resolved, That the sum of \$15 be paid to Thomas Trotter for carting iron pipe; \$12 to the Argus for printing manuals; \$25 to the Argus for corporation printing; \$20 to the Argus for corporation printing; \$26 to the J. C. Herald for corporation printing; \$115 to the Evening Journal for corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, January 21st, 1879, to wit:

Resolved, That \$225 be paid to J. A. Wilson for one horse 78-79; \$242 to Myles Tierney for building brick drain in Ocean avenue, 78-79; \$4.50 to O. W. Perry for stove coal, 78-79; \$55 53 to A. J. Dittmar for carpenter work on Bowers street, 78-79; \$30 81 to T. E. Young for lumber and nails, 78-79; \$14 to Peter Kelly for Belgian block, 78-79; \$432 to H. A. Rogers for leather belting; \$25 75 to John Conliss for feed for Belleville; \$42 04 to John Kuhr for carpenter work and materials at High Service; \$27 04 to D. C. Farley for sundries; \$12 50 to D. C. Farley for soft soap; \$33 18 to D. C. Farley for oil; \$8 20 to Steele & Condit for machinery supplies; \$107 50 to Thomas Sheridan for carting iron pipe; \$107 55 to Steele & Condit for machinery supplies; \$7 50 to Edward Marks for repairing gauges; \$156 to D. C. Farley for corporation taps; \$34 to W. N. Hogan for coal; \$13 75 to J. C. Gas Light Co. for gas in office to January 1, 1879; \$6 75 to J. C. Gas Light Co., for gas in stable to January 1, 1879; \$22 to the Frele Presse for corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, January 21, 1879, to wit:

Whereas, On the 27th day of August, 1878, application was made to this Board for the improvement of Hancock avenue from north side of South street to the south side of Congress street; and

Whereas, on the 16th day of December, 1878, the Commissioners of Assessments filed with the Board of Public Works their preliminary sketch for said improvement; and

Whereas, on the 20th day of January, 1879, this Board met and heard all parties interested in said application who appeared and all remonstrances against the said improvement that were presented in writing; and

Whereas, This Board has determined that a remonstrance against the said improvement signed by the owners of the property liable to more than one half of the assessment therefor has not been presented; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation the said improvement be made, and that the contract for said work and materials be awarded to Michael Pohn, he being the lowest bidder for the whole work and materials; and that the Corporation Attorney be and is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

The President pro tem. having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted by the following vote:

Yeas—Messrs. Beach, Drohan, Smith and Taussig.

Absent—President Mullins.

The same committee reported on petition of A. L. Kapp for the return of money paid in error on water rents for the year 1877-78 adverse, this Board having no authority to refund money paid for taxes or assessments on wrong lots, unless twice paid.

The President pro tem. having called for the ayes and nays on the above report, the recommendation of the committee was adopted by the following vote, Mr. Beach being excused from voting:

Yeas—Messrs. Drohan, Smith and Taussig.

Absent—President Mullins.

The Committee on Salaries and Claims reported on the salary list, recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn for the payment of salaries for the month of January, 1879, when due, viz: Henry J. Hopper, mayor, \$163 66; Thomas Earle, city treasurer, \$250; Samuel C. Nelson, city comptroller, \$250; James H. Love, city collector, \$250; Leon Abbott, corporation counsel, \$416 63; Henry Traphagen, corporation attorney, \$291 66; William Stevens, clerk to comptroller, \$110; Isaac Morrow, Jr., clerk to treasurer, \$100; John T. Van Cleef, clerk to Board of Finance and Taxation, \$100; Andrew D. Whyte, assistant collector, \$125; James T. Grady, clerk to collector, \$50; S. D. Dickinson, clerk to collector, \$80; John T. M. Kaylar, clerk to collector, \$50; Walter Kissam, clerk to collector, \$50; Beneca B-rker, clerk to the collector, \$80; Lewis Smith, clerk to the collector, \$50; Charles Krebs clerk to collector, \$80; John Kennedy, clerk to collector, \$80; James E. Connelly, clerk in bill room, \$65; Henry Pattberg, Jr., clerk in bill room, \$65; George T. Bouton, clerk in bill room, \$65; James S. Browning, messenger, \$50; Patrick O'Neil, tax bill distributor, 26 days at \$3, \$78; F. C. Wolbert, clerk to Police Court, \$75; John McGuigan, marshal, 1st District Court, \$75; William H. Powell, marshal, 2d District Court, \$60; Thomas K. Halstead, clerk to City Clerk, \$100; N. E. Feury, clerk to City Clerk, \$83 33; A. L. Sears, clerk to City Clerk, \$83 33; Michael Kilcauley, Assessor, 1st District, \$125; Dennis McLaughlin, Assessor, 2d District, \$125; Hugh Dugar, Assessor, 3d District, \$25; Martin Logan, Assessor, 4th District, \$125; John M. Park, Assessor, 5th District, \$125; J. C. Clarke, Assessor, 6th District, \$125; Ann Norton, cleaning rooms in City Hall, \$38; Bridget Parker, cleaning rooms in City Hall, \$36.

The President pro tem. having called for the yeas and nays on the above resolution the report of the committee was received and the resolution adopted by the following vote:

Yeas—Messrs. Beach, Drohan, Smith and Taussig.

Absent—President Mullins.

The Committee on Printing, Stationery and Supplies reported recommending the adoption of the following resolutions:

On claim of The Argus.

Resolved, That the sum of \$114 60 be paid to The Argus, printing one book of blank bonds and official printings.

On claim of P. H. O'Connor.

Resolved, That the sum of \$5 75 be paid to P. H. O'Connor for repairs to faucet in office of the Board of Finance and Taxation.

On claim of Anness & Bruvelt.

Resolved, That the sum of \$10 75 be paid to Anness and Bruvelt for repairs to stove in the office of the Board of Finance and Taxation.

On claim of McAvoy Bros.

Resolved, That the sum of \$19 85 be paid to McAvoy Bros. for stationery furnished City Treasurer, December 30, 1878.

On claim of the Jordan Stationery Co.

Resolved, That the sum of \$30 25 be paid to the Jordan Stationery Company for stationery furnished City Comptroller, January 11, 1879.

On claim of The Argus:

Resolved, That the sum of \$29 be paid to the Argus for printing law case and manuals.

The President having called for the yeas and nays on each of the above resolutions, the reports of the committee were received and the resolutions adopted by the following vote:

Yeas—Messrs. Beach, Drohan, Smith and Taussig.

Absent—President Mullins.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Whereas, The Legislature at its last session passed a supplement to the act concerning corporations which provided that their real and personal estate should be taxed the same as an individual, thereby changing the former tax law under which the capital stock and accumulated surplus of corporations were taxed; and

Whereas, The result of the passage of such law, so far as Jersey City is concerned, is highly detrimental by reason of nearly all the corporations claiming deductions of taxes by virtue of said law of from twenty to fifty per cent. of their former assessments; and

Whereas All corporations chartered under the laws of New Jersey and enjoying the benefits of its legislation, whose property is situated out of the State, do under said law escape entirely from all taxation, because of the impossibility of ascertaining the amount of their personal property and securing the collection of the tax thereon; and

Whereas, The said law is only beneficial in the interests of corporations and is against the interests of all individual taxpayers, upon whom the burdens of taxation fall still heavier by reason of this law; therefore, be it

Resolved, By the Board of Finance and Taxation of Jersey City, that in its judgment said law should be repealed and the taxes of corporations collected under the general tax act, as they were before the passage of the act of 1878 in reference to corporations.

Resolved, That a copy of this preamble and resolution be forwarded to the Senator and members of Assembly from Hudson County, with the request that they will secure the repeal of said law.

The President pro tem. having called for the yeas and nays on the above resolution it was adopted by the following vote:

Yeas—Messrs. Beach, Drohan, Smith and Taussig.

Absent—President Mullins.

By Mr. Drohan and carried:

Moved, That a committee of two, consisting of Messrs. Smith and Taussig, be appointed to present the above resolution to the Legislature, and that the clerk be directed to prepare engrossed copies of said resolution for the use of the committee.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of seven hundred and seventeen 50-100 dollars to transfer that amount from general account to be deposited in the Hudson County National Bank to the credit of interest account for February, 1879.

By Mr. Taussig:

Resolved, That a warrant be drawn on the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of ten thousand dollars on account of county tax for 1877.

The President pro tem. having called for the yeas and nays on the above resolutions they were adopted by the following vote:

Yeas—Messrs. Beach, Drohan, Smith and Taussig.

Absent—President Mullins.

By Mr. Taussig and carried:

Moved, That the regular meetings of this Board commence hereafter at 8 o'clock p. m.

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, February 4, 1879, at 8 o'clock p. m.

Present—All the members.

The reading of the minutes was dispensed with and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from Wm. Brinkerhoff, attorney of George Gifford, requesting return of difference between amount of old assessment on certain lots and amount of reassessment.

Communication from James M. B. Dwight, for rebate on certain assessment. Both received and referred to Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claims of James B. Barker, Jr., of \$11 for dating stamps for Treasurer and Comptroller; claim of Charles Scott of \$9.82 for carpenter work in City Hall; claim of H. A. Green of \$3 for postage stamps furnished City Comptroller. All received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The clerk of the First District Police Court reported the receipt of \$372 for fines, which had been paid over to the City Treasurer.

The City Collector reported that he had received Jan. 23, 1879, the following assessment maps: Sewer in Orient avenue, Jackson to Bergen, \$9,100; opening Duffield avenue Newark avenue to Van Keuren street, \$4,269.

The City Comptroller reported the receipts of the City Treasury, from January 30 to February 5, 1879, inclusive, to be \$19,901 13.

The City Treasurer reported the balance in city depositories at close of business February 6, 1879, to all accounts to be \$49,318 50.

All received and ordered filed.

The following concurrent resolutions were received from the Board of Public Works, and referred to the Committee on Taxes and Concurrent Resolutions:

1. Authorizing the Committee on Extensions and Distributions to advertise for proposals for furnishing fire hydrants.

2. Ordered, g paid certain general claims.

3. Ordering paid claims of the Jersey City Herald, amounting to \$26.

4. Ordering paid claims of The Argus, amounting to \$45.

5. Ordering paid claims of the Evening Journal Association, amounting to \$115.

6. Ordering paid claims of the New Jersey Free Press, amounting to \$9.

A resolution was received from the Board of Public Works, and referred to the Committee on Taxes and Concurrent Resolutions notifying this Board that a former resolution adopted by the Board of Public Works ordering paid certain claims of The Argus, amounting to \$45, had been rescinded.

The following communication was received from his Honor the Mayor:

To the Hon. the Board of Finance and Taxation:

Gentlemen—In the list of salaries passed by your Board on the 30th ultimo, and approved by me, appears the name of George T. Bouton as extra clerk in bill room, before signing his warrant I was informed that he had not done any duty for the month of January, 1879, as there was no such service required, the number of clerks in Collector's department being ample for all duties to be performed.

I would therefore respectfully request your investigation in the matter and await your reply before taking any further action or signing the warrant.

Respectfully submitted,

H. J. HOPPER, Mayor.

On motion of Mr. Drohan the communication was referred to President Mullins to confer with the Mayor in regard to the matter.

Requisition from the City Marshall for ten tons of nut coal. Received and referred to Committee on Printing, Stationery and Supplies with power.

On motion the Board took a recess for ten minutes.

On reassembling all the members were present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on petition of Patrick J. Condon to have exchanged two Ravine road sewer improvement certificate for a Jersey City bond, recommending the adoption of the following resolution.

Resolved, That a bond be issued by the Mayor and City Clerk under the corporate seal of the city to Patrick J. Condon in the place and stead of two Ravine road sewer improvement certificates numbered 44 and 141, said bond to be of the same amount as the aggregate amount of the two improvement certificates, viz: \$1,449 53 to be dated January 15, 1879, and to be payable in two years from its date and to bear interest at the rate of six per centum per annum and before said bond is delivered the said improvement certificate shall be cancelled by the Comptroller.

The same committee reported on petition of William J. Dodd to have exchanged Ravine road sewer improvement certificates for a Jersey City bond, recommending the adoption of the following resolution:

Resolved, That a bond be issued by the Mayor and City Clerk, under the corporate seal of the city, to John Lamb, trustee, in the place and stead of improvement certificates issued by the Ravine Road Sewer Commissioners and numbered 8, 54, 59, 63 and 71, said bond to be of the same denomination as said improvement certificates, viz: \$1,000, to be dated Jan. 20, 1877, and to be payable in two years from its date and to bear interest at the rate of six per centum per annum, and before said bond is delivered the said improvement certificates shall be cancelled by the Comptroller.

The President having called for the ayes and nays on each of the above resolutions, the reports of the committee were received and the resolutions adopted unanimously:

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works February 4th, 1879, to wit:

Resolved, That of \$20 be paid to the the Argus for advertising assessment map of sewer in Central avenue, from Sherman Place to Franklin street, and posters for the same; \$25 to the Argus for advertising assessment map for sewer in Pacific avenue, from 100 feet northeast of Forrest street to Lafayette street, and posters for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, February 4th, 1879, to wit:

Resolved, That the \$20 be paid to the Evening Journal Association for advertising assessment map for improvement of Hancock avenue from South to Congress street; \$10 to Evening Journal Association for advertising grade map of Clerk street; \$20 to the Evening Journal Association for advertising assessment map of Pavonia avenue from Provost street to East Hamilton Place; \$22 50 to Evening Journal Association for advertising assessment map for improvement of Montrose avenue from Manhattan avenue to Lake street; \$22 50 to Evening Journal Association for advertising assessment map for improvement of Brunswick street from Newark avenue to Railroad avenue embankment; \$20 to the Evening Journal Association for advertising assessment map of sewer in Chestnut avenue from Magnolia avenue to Chestnut avenue, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, February 4, 1879, to wit:

Resolved, That \$4 50 be paid to J. C. Herald for advertising assessment for improvement of Hancock avenue from South to Congress street; \$2 50 to J. C. Herald for advertising grade map of Clerk street; \$4 to J. C. Herald for advertising assessment map for reconstruction of Pavonia avenue from Provost street to East Hamilton Place; \$4 50 to J. C. Herald for advertising assessment map of sewer in Chest-

nut avenue from 25 feet north of Magnolia avenue; \$5 to J. C. Herald for advertising assessment map for improvement of Montrose avenue from Manhattan avenue to Lake street; \$5 50 to J. C. Herald for advertising assessment map for improvement of Brunswick street between Newark avenue and Railroad avenue, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, February 4th, 1879, to wit:

Resolved, That \$5 be paid the N. J. Frele Presse for advertising assessment map of sewer in Central avenue from Sherman place to Franklin street; \$6 to the N.J. Frele Presse for advertising assessment map of sewer in Pacific avenue from 100 feet northeast of Forrest street to Lafayette street, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, January 28th, 1879, to wit:

Resolved, That \$12 be paid to J. S. B. Moore for care of horses, '78-79; \$27 55 to P. Obergfell for Blacksmith work, '78-79; \$1 37 to D. C. Farley for sundries for engineering bureau; \$30 25 to J. M. Braun for search against Washington avenue opening from Grand street to estate of James Currie and to be charged against said improvent; \$3 91 to D. C. Farley for sundries; \$57 59 to D. C. Farley for paints and oils; \$82 to Charles Steck for one wagon; \$44 92 to Hewes & Phillips for machinery supplies; \$4 38 to John J. Riceman for labor and materials at Belleville; \$73 84 to John Gardner for sundries at High Service; \$20 to Wm. P. Morris for repairs to telegraph lines; \$17 52 to Vanderbeek & Sons for cement and timber; \$69 to John McLean for fire hydrants, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on resolution from the Board of Public Works rescinding resolution ordering paid claims of The Argus, Evening Journal and Jersey City Herald for corporation advertising, recommending the adoption of the following resolution:

Resolved, That so much of the resolution from the Board of Public Works concurred in by this Board ordering paid \$25 to the Argus for corporation printing; \$20 to the Argus for corporation printing; \$26 to the Jersey City Herald for corporation printing; \$115 to the Evening Journal for corporation printing, be and is hereby rescinded and made null and void.

The President having called for the ayes and nays on each of the above resolutions the reports of the committee were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported recommending the adoption of the following resolutions:

On claim of James P. Barker, Jr.

Resolved, That the sum of \$5 50 be paid to James P. Barker for one rubber hand stamp furnished City Treasurer, February 2, 1879.

On claim of James P. Barker, Jr.

Resolved, That the sum of \$5 50 be paid to James P. Barker for one rubber hand stamp furnished City Comptroller, February 6, 1879.

On claim of Charles Scott.

Resolved, That the sum of \$9 82 be paid to Charles Scott for carpenter work in Collector's, Comptroller's and Treasurer's offices.

On claim of H. A. Green.

Resolved, That the sum of \$3 be paid to H. A. Greene for postage stamps furnished City Comptroller's office, February 5, 1879.

The President having called for the ayes and nays on each of the above resolutions, the reports of the committee were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

Mr. Taussig, as chairman of the Committee on Finance, stated that he had received from the Corporation Counsel the petition of William Machold, Treasurer of the Hoboken Savings Bank with instructions how to act in the premises.

On motion the statement was received and the petition referred to the Committee on Finance with power.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Special meeting of the Board of Finance and Taxation, held in the City Hall, Saturday, February 3, 1879, at 8 o'clock. P. M., pursuant to a call signed by the President of which the following is a copy:

Jersey City, Feb. 7, 1879.

John T. Van Cleef, Esq., Clerk of the Board of Finance and Taxation:

Sir—You will please notify the members of the Board of Finance and Taxation to attend a special meeting of said Board, to be held at the City Hall, Saturday, February 8, 1879, at 8 o'clock p. m. for the purpose of considering financial matters.

With respect,

JOHN MULLINS, President.

All the members were present.

On motion of Mr. Taussig the Board took a recess of ten minutes.

On reassembling all the members were present.

The following communication was received from the City Comptroller:

Jersey City, Feb. 8, 1879.

To the Hon. the Board of Finance and Taxation:

Gentlemen—In addition to the statement I submitted to your Board December 19, 1878, I deem it proper at this time to make the following explanation, so that all may understand our actual financial condition as a city:

The whole amount of bonded debt at the beginning of the fiscal year Dec. 1, 1878, as per former statement submitted to your Board Dec. 19, 1878, amounts to \$14,192,978

Improvement certificates	112,500
Temporary loans.	1,257,000

\$15,562,478

Paid since the above statement:

Bonds	29,000
Improvement certificates.	11,000
Temporary loans.....	225,000

265,000

15,297,478

Deduct from the above the bonded water debt, which is entirely self-supporting

4,788 000

Amount due for taxes and assessments (without interest)

10,509,478

4,681,402

\$5,828,076

I believe the interest due on the above, amounting to over a million of dollars, will more than make up any deficiency there may be in the collection of the assessment debt.

Very respectfully,

S. C. NELSON, Comptroller.

On motion the above communication was received ordered spread at large upon the minutes and filed.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, February 13, 1879, at 8 o'clock p. m.

Present.—All the members.

The reading of the minutes was on motion of Mr. Smith dispensed with and they were approved as printed in manual form.

PRESENTATION OF CLAIMS.

Claim of The Argus of \$23 75 for printing law case, City vs. O'Callahan; claim of McAvoy of \$28 85 for stationery; claim of T. E. Whalen of \$43 50 for coal delivered at City Hall. All referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

An invitation was received from the Charity Club to attend the ninth annual ball of said club to be held at Kepler Hall Friday, Feb. 21, 1879. On motion the invitation was accepted and ordered filed.

The City Treasurer reported a balance of \$79,638 90 to the credit of all the accounts at the close of business February 13, 1879.

The City Comptroller reported the total amount of receipts of the City Treasury from Feb. 6th to 12th, 1879, to be \$38,652 19.

The City Collector reported that he had received Feb. 6th, 1879, the following assessment maps for collection:

Sewer Order avenue, Liberty and Palisade avenue, \$1,093 50; sewer Chestnut avenue, Magnolia to Pavonia, \$1,168 46; sewer Atlantic street Bergen to Jackson to Ocean, \$13,313; reconstruction of Pavonia avenue, Provost street to East H. Milton Place, \$3,139 80.

Communication from his Honor the Mayor:

Jersey City, Feb. 13, 1879.

To the Hon. the Board of Finance and Taxation:

Gentlemen.—I herewith take pleasure in communicating to you a copy of preamble and resolutions adopted at a meeting of citizens and taxpayers held at City Hall on Saturday evening the 8th inst.

I cheerfully concur in the same and earnestly recommend them to you for your consideration.

Respectfully submitted,

H. J. HOPPER, Mayor.

Copy of preamble and resolutions:

Believing that it is a matter of absolute necessity that a large reduction shall take place in the cost of carrying on the city government; therefore

Resolved, That this meeting earnestly requests his Honor, the Mayor, to send a communication to every public Board or office in the city having the control of appropriations or the outlaying of money or creation of obligations, asking them to take immediate steps to reduce all expenditures of every kind to the lowest limits consistent with a safe and efficient conduct of the public business.

We ask all officers and employees of the city to cheerfully aid the authorities in carrying this resolution into effect.

The communication together with the preamble and resolution was received and referred to the Committee of the Whole.

The following concurrent resolutions were received from the Board of Public Works, and referred to the Committee on Taxes and Concurrent Resolutions:

1. Awarding contract to William T. Ard for the construction of a sewer in Pacific avenue from about 100 feet northeast of Forrest street to Communipaw avenue.

2. Ordering paid claims of J. L. McGimpsey, amounting to \$16.

3. Ordering paid claims of the Jersey City Herald, amounting to \$9.

4. Ordering paid claims of The Argus, amounting to \$93.

5. Ordering paid claims of the Freie Presse, amounting to \$21.

6. Ordering paid certain general claims.

On motion the Board took a recess.

The Board reassembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, February 11, 1879, to wit:

Whereas, On the 4th day of June, 1878, application was made to this Board for the construction of a brick sewer in Pacific avenue, from about 100 feet northeast of Forrest st. to Communipaw avenue, and the present sewer in Pacific avenue, between Communipaw avenue and Lafayette street be taken up and rebuilt to a lower grade; and

Whereas, On the 14th day of January, 1879, the Commissioners of Assessments filed with the Board of Public Works, their preliminary sketch for said improvement; and

Whereas, On the 10th day of Feb. 1879, this Board met and heard all parties interested in said application who appeared, and all remonstrances against the said improvement that were presented in writing; and

Whereas, This Board has determined that a remonstrance against the said improvement signed by the owners of the property liable to more than one-half of the assessment therefor has not been presented; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the said improvement be made, and that the contract for said work and materials be awarded to Wm. T. Ard, he being the lowest bidder for the whole work and materials, and that the Corporation Attorney be and is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, February 11th, 1879, to wit:

Resolved, That \$9 be paid to The Argus for advertising assessment map for opening of Washington avenue from Grand street to estate of Currie, deceased; \$4 to The Argus for 150 notices to property owners for opening of Washington avenue from Grand street to the estate of Currie, deceased; \$22 50 to The Argus for posters and advertising a assessment map for opening of Cottage street from Nelson avenue to N. J. R. R.; \$20 to The Argus for posters and advertising reassessment map for improvement of Belmont avenue from Bergen to Monticello avenue; \$36 50 to The Argus for posters and advertising reassessment map of improvement of Bergen avenue from Union street to Myrtle avenue, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, February 11th, 1879, to wit:

Resolved, That \$4 be paid to the Jersey City Herald for advertising assessment map for sewer in Central avenue, from 10 feet south of Sherman place to Franklin street; \$5 to the Jersey City Herald for advertising assessment map for sewer in Pacific avenue, from Forest street to Lafayette street, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Feb. 11, 1879, to wit:

Resolved, That \$3 be paid to the Freie Presse for advertising assessment map for opening Washington avenue from Grand street to estate of Currie, deceased; \$5 to the Freie Presse for advertising assessment map for opening Cottage street from Nelson avenue to N. J. R. R.; \$8 to the Freie Presse for advertising reassessment map for improvement of Bergen avenue from Union street to Myrtle avenue; \$5 to the Freie Presse for advertising reassessment map for improvement of Belmont avenue from Bergen to Monticello avenue, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, February 11th, 1879, to wit:

Resolved, That \$2 be paid to J. L. McGimpsey for posting notices of grade of Clerk street; \$2 to J. L. McGimpsey for posting notices for improvement of Hancock avenue, from Congress to South street; \$2 to J. L. McGimpsey for posting notices for improvement of Montrose ave., from Manhattan avenue to Lake street; \$2 to J. L. McGimpsey for posting notices for sewer in Chest-

nut avenue, from Magnolia avenue to old sewer in Chestnut avenue near Pavonia avenue; \$2 to J. L. McGimpsey for posting notices improvement of Brunswick street, from Newark avenue to Railroad avenue; \$2 to J. L. McGimpsey for posting notices reconstruction of Pavonia ave., from Provost street to East Hamilton place; \$2 to J. L. McGimpsey for posting notices of sewer in Pacific avenue, from Forest to Lafayette street; \$2 to J. L. McGimpsey for posting notices of sewer in Central avenue, from 40 feet south of Sherman Place to Franklin street, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works Feb. 4, 1879, to wit:

Resolved, That \$29 74 be paid to A. J. Rapp for feed 78-79; \$12 83 to A. J. Dittmar for carpenter work and materials, 78-79; \$30 15 to John A. Vill for repairing harness, 1878-79; \$19 84 to D. C. Farley for sundries for Belleville; \$138 90 to F. P. Reed for oil, for Belleville; \$217 50 to D. C. Farley for corporation cocks; \$19 to H. A. Greene for postage stamps, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions the reports of the committee were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported recommending the adoption of the following resolutions:

On claim of The Argus.

Resolved, That the sum of \$23 75 be paid to The Argus for printing law case Jersey City vs. O'Callahan.

On claim of McAvoy, Bros.

Resolved, That the sum of \$28 85 be paid to McAvoy Bros., for stationery furnished office of the Board of Finance and Taxation, February 11th, 1879.

On claim of Thomas E. Whalen.

Resolved, That the sum of \$43 50 to Thomas E. Whalen for coal furnished City Hall, February 8th, 1879.

The President having called for the ayes and nays on each of the above resolutions the reports of the committee were received, and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Resolved, That a warrant be drawn upon the City Treasurer in favor of that officer for the sum of twenty-five dollars and fifty cents

(\$25 50) to transfer that amount from water to general account to replace said amount for printing on water account.

The President having called for the ayes and nays on the above resolution, it was adopted unanimously.

By Mr. Taussig:

Resolved, That the assessment map entitled assessment map and list for the construction of a sewer in Fallsade avenue and Franklyn street, and the report of the Commissioners of Assessment accompanying the same, filed with the Clerk of the Board of Public Works May 19, 1873, and confirmed by the Board of Public Works, June 17, 1873, and approved by the Mayor June, 19, 1873, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement to wit: For the construction of a sewer, with the necessary manholes and basins, beginning about the centre of the block between Hutton and Franklyn streets, in Fallsade avenue; running thence to Franklyn street and through Franklyn street to New York avenue be vacated and set aside and a new assessment made as if such assessment so vacated had never been made.

The President having called for the ayes and nays on the above resolution, it was adopted by the following vote:

Yeas—President Mullins, Messrs. Beach, Drohan and Taussig.

Mr. Smith being excused from voting.

By Mr. Drohan:

Whereas, There are certain bills now pending before our Legislature, the tenor of which is to force the cities of this State to bond for internal improvements; therefore

Resolved, That it is the sense of this board that no such bills be passed, and we would, as a board, hereby request the members of the Legislature from this county to do every thing in their power to defeat all such bills, particularly those bills that are mandatory.

Resolved, That a copy of this resolution be forwarded to the Senator and each Assemblyman of the county of Hudson.

The President having called for the ayes and nays on the above resolution it was adopted by the following vote:

Ayes—Messrs. Beach, Drohan, Smith and Taussig.

Nay—President Mullins.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, February 20, 1879, at 8 o'clock p. m.

Present—All the members.

The reading of the minutes was on motion of Mr. Taussig dispensed with and they were approved as printed in manual form.

PRESSENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Frank L. Clark, Attorney for Mary T. Wintringham for the return of difference between an old and new assessment. Petition of B. F. Wilhelm for the return of difference between an old and new assessment. Both received and referred to the Committee on Taxes and Concurrent Resolutions.

OFFICIAL COMMUNICATIONS.

Communication from the Board of Chosen Freeholders enclosing preamble and resolution and adopted by said Board in regard to the collection of State and County taxes from the different cities, towns and townships in the county of Hudson. Received and ordered filed.

The City Comptroller reported the receipts of the City Treasury, February 13 to 19, 1879, both days included:

General tax account, total.....	\$44,870 17
Assessment account, total.....	937 65
Water account, total.....	9 879 89
Sinking Fund account, 1873, total.....	366 19
Sinking Fund account, 1876, total.....	420 74

The City Treasurer reported the following balances credited to all the accounts in the city depositories at the close of business this day:

Balance credit tax account	
" " assessment account.....	
" " water	\$120,655 43
" " sinking fund, 1873.....	
" " " " 1876.....	

Both the above reports were received and ordered filed.

The following concurrent resolutions were received from the Board of Public Works, and referred to the Committee on Taxes and Concurrent Resolutions:

1. Awarding contract for the mason work on Third precinct police station house on Oakland avenue to P. J. Condon.

2. Awarding contract for the carpenter work on Third precinct police station house on Oakland avenue to David Etting.

3. Awarding contract for the plumbing work on Third precinct police station house in Oakland avenue to Farrier & Garretson.

4. Authorizing the Committee on Pumping and Reservoirs to advertise for proposals for furnishing a pumping engine with boilers, steam connections, &c., for the purpose of a high service supply of the Passaic water.

5. Ordering paid certain claims.

On motion the Board took a recess.

The Board reassembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works February 11, 1879, to wit:

Resolved, That \$14 52 be paid to James J. Smith for mason work; \$20 to W. P. Morris for repairs to telegraph line to Belleville; \$155 94 to F. P. Reed for oil for Belleville; \$73 08 to A. E. Sanford for timber for Belleville; \$5 79 to Backus & Crane for lumber for Belleville; \$237 72 to J. M. McCoy for pig lead; \$90 to John McLean for 4-inch cocks; \$19 50 to National Metre Co. for repairing metres; \$5 20 to the Argus for advertising for proposals for building the Third precinct station house; \$1 80 to the New Jersey Free Press for advertising for proposals for building Third precinct station house; \$19 to the Jordan Stationery Company for stationery; \$27 59 to W. H.

Waite for feed, '78-79: \$371 to Michael Shannon for Belgian blocks, '78-79: \$30 10 to Claus Prizge for feed, '78-79: \$23 28 to Daniel Davis for axle grease, '78-79: \$33 to John Doyle for horse shoeing, '78-79, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, February 11th, 1879, to wit:

Resolved, That \$13 13 be paid to Jas. E. Weeks for horse medicine, be and is hereby non-concurred in by the Board of Finance and Taxation, on account of the larger part of the bill belonging to and is chargeable to last year's appropriation.

The President having called for the ayes and nays on each of the above resolutions, the reports of the committee were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Resolved, That the Treasurer be and is hereby authorized and directed to pay the interest due March 1st, on Jersey City bonds on and after 25th inst.

By Mr. Taussig:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer for the following amounts, to be deposited in Hudson County National Bank to the credit of Interest Account for March, 1879:

General account.....	\$5,719 00
Assessment account	1,592 50
Water account.....	17,500 00

By Mr. Drohan:

Whereas, The question is frequently asked by the tax payers as to whether they can pay their arrearages of taxes in instalments; therefore be it

Resolved, That the Clerk of this Board be requested to transmit a copy of the following act to each of the official papers, requesting them to publish the same in a conspicuous place for the information of all the taxpayers:

An act authorizing the receipt in instalments of certain taxes in cities, approved February 23, 1878.

Be it enacted by the Senate and General Assembly of the State of New Jersey, That the persons authorized by the charters of the several cities of this state to collect and receive taxes for State, county and municipal purposes, are hereby authorized and empowered to receive the same in instalments of not less than one-fourth of the whole amount of the taxes and interest thereon remaining unpaid at any time before the sale of the lands and real estate upon which said taxes are lien, and in case of sale of lands and real estate for delinquent taxes, which have been partially paid under the provisions of this act the amount for which said lands and real estate shall be sold shall be the amount of said taxes then remaining unpaid with such addition for interest as shall be fixed by law, together with the costs of advertising and auctioneer's fees; provided, however, that nothing in this act contained shall authorize the receipt under its provisions of any such installment of taxes in cases where the lands and real estate on which said taxes are a lien have been or shall be sold for non-payment thereof, nor shall any lien upon real estate be released or affected, nor shall any sale of real estate for taxes be stayed or delayed by anything in this act contained.

And be it enacted, That [this act shall take effect immediately.

By Mr. Smith:

Resolved, That Saturday, February 22d, being a legal holiday the different offices connected with this Board be closed.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, February 27, 1879, at 8 o'clock p.m.

Present—All the members.

The reading of the minutes of the regular meeting was dispensed with and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions of John Kelly for the return of money paid in error on lot 5, block 428. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of S. S. Vreeland, Attorney for Geo. R. and H. D. Vreeland for return of money paid in error on taxes of 1877. Received and referred to the Corporation Counsel.

OFFICIAL COMMUNICATIONS.

Requisition from the Corporation Counsel for stationery. Requisition from the clerk of the Board of Finance and Taxation for letter press, letter book and paper. Both received and referred to the Committee on Printing, Stationery and Supplies with power.

Communication from the City Collector stating that he had received for collection February 13, 1879, the following assessment map: Lateral sewer in Central avenue, Sherman place to Franklin street, \$583 49.

The City Comptroller reported the following total receipts of the City Treasury, February 20 to 26, 1879, both included, viz., \$12,814 87.

The City Treasurer reported the following balance to all the accounts in the city deposited at the close of business this day \$102,126 52.

All the above reports were received and ordered filed.

Communication from the Corporation Attorney stating that the decision of the Supreme Court in the suit of The Mayor and Aldermen of Jersey City vs. The Morris Canal and Banking Company for measured water furnished to tenants of said company had been rendered and that it was adverse to the city, and that the case of James H. Elmendorf vs. the Board of Finance and Taxation had been decided in favor of the Board, the suit coming up on a mandamus to pay an award of a Referee appointed by Judge Knapp to ascertain the value of work done outside of a contract for improvement of the Bergen Road, Greenville.

The communication was received and ordered filed.

The following concurrent resolutions were received and referred to the Committee on Taxes and concurrent resolutions:

1. Fix compensation of Assessment Commissioners.
 2. Notification of amount needed by various committees for three months ending June 1st, 1879.
 3. Requesting transfer of \$1,300 for new Oakland avenue station house.
 4. Ordering paid claims of the Argus.
 5. Ordering paid claims of the Evening Journal Association.
 6. Ordering paid claim of the N. J. Frele Presse.
 7. Ordering paid certain general claims.
- On motion the Board took a recess for ten minutes.
- On reassembling all the members were present.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions, to wit:

On claims of McAvoy Bros.
Resolved, That the following resolution adopted by the Board of Public Works February 27th, 1879, to wit:

"Resolved, That the sum of \$128 50 be paid to McAvoy Bros., for stationery" be and is hereby concurred in by the Board of Finance and Taxation.

On claims of the Evening Journal Association.

Resolved, That the following resolution adopted by the Board of Public Works Feb. 27, 1879, to wit:

Resolved, That \$17 50 be paid to the Evening Journal Association for advertising assessment map sewer in Central avenue from Sherman Place to Franklin street; \$22 50 to Evening Journal Association for advertising map sewer in Pacific avenue from Forrest street to Lafayette street; \$17 50 to Evening Journal Association for advertising reassessment map improvement of Belmont avenue from Bergen to Monticello avenue; \$10 to Evening Journal Association for advertising notices opening Washington avenue from Grand street to estate of Currie; \$30 to Evening Journal Association for advertising reassessment map improvement of Bergen avenue from Union street to Myrtle avenue; \$20 to Evening Journal Association for advertising widening Cottage street from Nelson avenue to New Jersey Railroad Co.; \$5 20 to the Evening Journal Association for advertising for proposals for building police station house on Oakland avenue, be and is hereby concurred in by the Board of Finance and Taxation.

On claims of The Argus:

Resolved, That the following resolution adopted by the Board of Public Works Feb. 27, 1879, to wit:

Resolved, That \$43 50 be paid to The Argus for advertising assessment map for sewer in Oakland avenue from 40 feet N. E. of Waverly street to Hoboken avenue, and in Laidlaw avenue, about 75 feet S. E. of Central avenue to Oakland avenue; \$39 to The Argus for advertising assessment map sewer in Pierce avenue, from Congress to South street, through Summit avenue to Bowers street; \$23 to The Argus for printing manuals, be and is hereby concurred in by the Board of Finance and Taxation.

On claim of the N. J. Frele Presse:

Resolved, That the following resolution adopted by the Board of Public Works, Feb. 27, 1879, to wit:

Resolved, That \$10 be paid to the N. J. Frele Presse for advertising assessment map of sewer in Oakland avenue, from 40 feet northeast of Waverly street to Hoboken avenue and Laidlaw avenue, from 75 feet southeast from Central to Oakland avenue, be and is hereby concurred in by the Board of Finance and Taxation:

On certain general claims:

Resolved, That the following resolution, adopted by the Board of Public Works Feb. 18, 1879, to wit:

Resolved, That \$16 23 be paid to James Muldoon for blacksmith work; \$1 80 to N. J. Frele Presse for advertising notices to foundrymen; \$188 32 to Davenport, Oothut & Tracy for castings; \$18 78 to Dugan & Fitzsimmons for feed for pipe yard; \$73 to M. Ahern for salt hay; \$21 19 to Donnelly Bros for repairing; and; \$8 to N. J. Frele Presse for advertising, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions, the several reports and resolutions were adopted unanimously.

On resolution requesting transfer:

Resolved, That the following resolution adopted by the Board of Public Works Feb. 27, 1879, to wit:

Resolved, That the Board of Finance and Taxation be and are hereby requested to notify the Comptroller to transfer the sum of twelve hundred dollars (\$1,200) from the appropriation for Committee on Public Buildings and Grounds for 1878-79 to the appropriation for new Oakland avenue station house, be and is hereby concurred in by the Board of Finance and Taxation.

On certain contracts for building station house on Oakland avenue.

Resolved, That the following resolution adopted by the Board of Public Works February 18, 1879, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the contract for the erection of the Third precinct station house on Oakland avenue, be and is hereby awarded to Patrick J. Condon, at the price named in his proposal, viz.: six thousand two hundred dollars (\$6,200), that being the lowest bid received, and that the Corporation Attorney be and is hereby directed to prepare

and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation:

Resolved, That the following resolution adopted by the Board of Public Works February 18, 1879, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the contract for the carpenter work for the erection of the Third precinct station house on Oakland avenue be and is hereby awarded to David Etling at the price named in his proposal, viz., four thousand three hundred and fifty-eight (\$4,358) dollars, that being the lowest bid received, and that the Corporation Attorney be and is hereby directed to prepare and have executed the proper contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works Feb. 14, 1879, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the contract for the plumbing and gas fitting work for the erection of the Third precinct station house on Oakland avenue be and is hereby awarded to Farrier & Garretson at the price named in their proposal, viz.: Five hundred and forty (\$540) dollars, that being the lowest bid received, and that the Corporation Attorney be and is hereby directed to prepare and have executed the proper contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions the different reports and resolutions were adopted by the following vote:

Yeas—President Mullins, Messrs. Beach, Drohan and Taussig.

Nay—Mr. Smith.

The Committee on Salaries and Claims reported on salaries for the month of February, 1879, recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn for the payment of salaries for the month of February, 1879 when due, viz: Henry J. Hopper, mayor, \$166 66; Thomas Earle, Treasurer, \$250; S. C. Nelson, Comptroller, \$250; James H. Love, collector, \$250; Leon Abbett, corporation counsel, \$416 66; Henry Traphagen, corporation attorney, \$291 66; Wm. Stevens, clerk to comptroller, \$100; Isaac Morrow, Jr., clerk to treasurer, \$100; John T. Van Cleef, clerk to Board of Finance and Taxation, \$100; A. D. White, assistant collector, \$125; James T. Grady, clerk to collector, \$80; S. T. Dickinson, clerk to collector, \$80; J. T. M. Kayler, clerk to collector, \$80; Walter Kissam, clerk to collector, \$80; Seneca Barker, clerk to collector, \$80; Louis Smith, clerk to collector, \$80; Charles Keebs, clerk to collector, \$80; John Kennedy, clerk to collector, \$80; James E. Connelly, clerk to collector, \$85; Henry Pattberg, Jr., clerk to collector, \$65; Geo. T. Bouton, clerk to collector, \$65; James B. Browning, messenger, \$50; Patrick O'Neill, tax bill distributor 23 days, at \$3, \$66;

F. C. Wolbert, clerk Police Court, \$75; John McGuigan, marshal 1st Dist. Court, \$75; Wm. H. Powell, marshal 2d Dist. Court, \$60; Thomas K. Haisted, clerk City Clerk, \$100; N. E. Feary, clerk City Clerk, \$83 33; A. L. Sears, clerk to City Clerk and Mayor, \$83 33; M. Kilcauley, assessor 1st Dist., \$125; Dennis McLaughlin assessor 2d Dist., \$125; Hugh Dugan, assessor 3d Dist., \$125; Martin Logan, assessor 4th Dist., \$125; J. M. Park, assessor 5th Dist., \$125; J. C. Clarke, assessor 6th Dist., \$125; The Evening Journal, printing minutes, \$250; The Argus, printing minutes, \$250; Ann Norton, cleaning City Hall, \$36; Bridget Parker, cleaning City Hall, \$36.

The President having called for the ayes and nays on the above resolution it was adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Resolved, That the City Collector be and he is hereby authorized to receive and collect upon all taxes and assessments remaining unpaid in whole or in part on the date of the adoption of this resolution, interest at the rate of seven per centum per annum from the date such taxes and assessments have become due and payable until the first day of July, 1879, inclusive under the provisions of an act entitled "an act relating to interest on arrears of taxes and assessments in incorporated cities of this state," approved Feb. 5, 1878, and that the clerk of this Board duly advertise the same in the official papers on the first Monday in March, April, May and June, 1879.

By Mr. Taussig:

Resolved, That the Water Registrar be and is hereby authorized to receive and collect upon all water rents, excepting the water rents of 1878, remaining unpaid in whole or in part on the date of the adoption of this resolution, interest at the rate of seven per centum per annum from the date such water rents have become due and payable until the first day of July, 1879, inclusive, under the provisions of an act entitled "An act relative to past due taxes, assessments and water rents in certain cities of this State, and providing for the payment thereof," and that the Clerk of this Board be authorized to advertise the same in the official papers on the first Monday of March, April, May and June of 1879.

By Mr. Drohan:

Whereas, By a mysterious Providence the wife of the City Treasurer, Thomas Earle, has been removed by death.

Resolved, That as a Board of Finance and Taxation we have received the sad intelligence with the deepest sorrow and regret and that we hereby express to him our heartfelt sympathy in his bereavement; and be it further

Resolved, That the Clerk send to him a copy of the above preamble and resolution.

The President having called for the yeas and nays on each of the foregoing resolutions, they were adopted unanimously.

On motion of Mr. Smith the Board adjourned.
JOHN T. VAN CLEEF, Clerk.

sals for furnishing fifty (50) fire hydrants, according to drawings and specifications on file in the office of the Chief Engineer, be and is hereby non-concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works Feb. 11, 1879, to wit:

Resolved, That the sum of \$402 93 be paid to George Pustuchen for floor for Armory, be and is hereby non-concurred in by the Board of Finance and Taxation, on the ground that this Board concurred in building an armory to cost \$1,860, and this bill will exceed that amount.

The President having called for the yeas and nays on the above resolutions, the reports of the Committee were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of Alfred Inglis recommending the adoption of the following resolution:

Resolved, That the sum of \$3 65 be paid to

Alfred Inglis for stationery furnished office of the Board of Finance and Taxation, March 3, 1879.

The President having called for the yeas and nays the report of the committee was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Whereas, It is the opinion of this Board that a reduction of salaries of its employes can and should be made; therefore

Resolved, That the Committee on Salaries and Claims be and are hereby requested to report at the next meeting of this Board where the reductions can be made so as to materially lessen the expenses, also to report to this Board what employes of this Board can be dispensed with.

The President having called for the yeas and nays on the above resolution, it was adopted unanimously.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall Thursday, March 13th, 1879, at 8 o'clock p. m.

Present.—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Frederick Wolf for the return of money paid in error on water rents. Petition of Andrew Scanlan to have an error corrected on taxes of 1873, he having paid on the wrong lot. Both the above petitions were received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of the *Argus* of \$42 50 for printing law Morris Canal vs. Jersey City, and seven pages of manuals. Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Itemized requisition from the City Comptroller for stationery. Received and referred to the Committee on Printing, Stationery and Supplies with power.

The City Treasurer reported the following balance credited to all the accounts in the city depositories at the close of business this day:

Balance credit tax account.....	
" assessment account.....	
" water account.....	\$58,697 74
" sinking fund, 1873.....	
" " " 1876.....	

The City Comptroller reported the following receipts of the City Treasury March 6th to 12th, 1876, both days included;

General tax account, total.....	\$3,084 67
Assessment account, total.....	906 82
Water account, total.....	2,479 91
Sinking Fund, 1873, account, total.....	596 38
" " " 1876.....	492 82

Both the above reports were received and ordered filed.

A communication from the City Clerk submitting copy of an act entitled "An act to provide for the full payment of the fixed annual salaries of police officers in certain cities," approved February 26, 1879. The communication together with the act was received and referred to the Corporation Counsel.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Taxes and Concurrent Resolutions:

1. Appointment of William H. Tuttle and Henry Patberg, Jr., as extra clerks to assist the Water Registrar.

2. Appointment of Adam J. Dittmar as Commissioner of Assessment to fill the unexpired term of John O'Mara, deceased.

3. Authorizing the Committee on Streets and Sewers to advertise for proposals for removing the wooden pavement on Wayne and Mercer streets and repaving with Belgian block pavement.

4. Authorizing the Committee on Streets and Sewers to advertise for proposals for removing the wooden pavement on Grand street, and repaving with Belgian blocks.

5. Ordering paid certain claims.

On motion the Board took a recess.

The Board reassembled all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on claim of Henry Traphagen, Corporation Attorney, for disbursements recommending the adoption of the following resolution.

Resolved, That a warrant be ordered drawn upon the City Treasurer, in favor of Henry Traphagen, Corporation Attorney, for the sum of \$66 38, for disbursements from Dec. 30, 1878, to March 4, 1879.

The same committee reported the receipts and expenses of the city government, exclusive of water account, for the fiscal year ending Nov. 30, 1878. The report was received, ordered spread in full on the minutes and filed, to wit:

Receipts and disbursements of the City Government from November 30th, 1877, to December 1st, 1878:

GENERAL ACCOUNT RECEIPTS.

Cash on hand December 1st, 1877....	\$393,729 63
From taxes of 1875.....	\$44,288 31
" " " 1876.....	98,125 44
" " " 1877.....	759,720 56
" " " 1878.....	260,252 91
From Redemption of lots.....	137 85
From State School money.....	156,357 23
From sewer permits and dirt sold.....	2,200 71
From Morgan street dock.....	6,516 00
From board of patients at hospital....	132 79
From rents, sale of manure (Fire).....	573 30
From District Court fees.....	2,699 30
From former Overseer of Poor, money left in his hands.....	102 00
From sundries.....	32 80
From Board Education, returned surplus and books lost.....	1,965 90
From sinking fund account returned sundries.....	4,176 27
From water account returned printing....	231 10
From Sinking Fund account, 1873, loans.....	62,060 00
From Sinking Fund account, 1876, loans.....	30,000 00
From Water account loans.....	83,000 00
From Banks, loans.....	1,565,000 00
Total receipts.....	\$3,077,512 47

Grand total..... \$3,471,242 13

GENERAL ACCOUNT DISBURSEMENTS.

Paid claims, &c., 1874, 1875 and 1876.....	9 80	9 80
Paid claims of 1877, Board of Works.....	11,094 61	
Paid claims of 1877, Board of Aldermen.....	1,765 14	
Paid claims of 1877, Board of Police Com.....	45,168 07	
Paid claims of 1877, Board of Fire Com....	15,028 95	
Paid claims 1877 Board of Finance.....	142,546 06	
Paid claims 1877 Board of Education.....	18,915 40	234,518 23
Paid salaries 1878 Board of Works.....	3,753 46	
Paid salaries 1878 Board of Aldermen.....	4,583 34	
Paid salaries 1878 Board of Police.....	138,312 91	
Paid salaries 1878 Hospital.....	3,183 45	
Paid salaries 1878 City Physicians.....	1,800 00	
Paid salaries 1878 Health Inspector....	1,200 00	
Paid salaries 1878 Police Justices.....	4,999 92	
Paid salaries 1878 Board of Fire.....	76,967 38	
Paid salaries 1878 Board of Finance.....	54,493 62	
Paid salaries 1878 Board of Education.....	171,075 26	460,371 34
Paid claims 1878 Board of Works.....	91,817 89	
Paid claims 1878 Board of Aldermen.....	39,065 86	
Paid claims 1878 Board of Police.....	106,261 87	
Paid claims, 1878, Board Fire Com.....	24,310 39	
Paid claims, 1878, Board of Finance.....	3,351 04	
Paid claims, 1878, Board of Education.....	35,416 50	300,223 55

Paid District Court salaries and claims...	10,104 60	
Paid Morgan street dock salaries and claims.....	2,541 76	
Paid judgement claims	12,070 35	
Paid costs in certiorari cases.....	753 57	
Paid Public School No. 7.....	5,550 00	
Paid taxes, 1875, 1876, 1877, returned (paid in error).....	1,284 27	
Paid sinking fund, 1873, sundries, taxes, &c..	3,767 92	
Paid sinking fund, 1876, sundries, taxes, &c..	408 35	
Paid water account, printing.....	214 50	36,675 41
Paid E. W. Kingsland, County Collector, account 1875.....	5,000 00	
Paid E. W. Kingsland, County Collector, account, 1876.....	50,000 00	
Paid E. W. Kingsland, County Collector, account, 1877.....	379,270 90	434,270 90
Paid loans, assessment account.....	403,500 00	
Paid loans, water account.....	100,000 00	500,500 00
Paid interest, general account bonds.....	239,271 66	239,271 66
Paid redemption of lots.....	73 89	
Paid certificates of value.....	2 30	76 19
Paid interest on loans, banks.....	30,735 75	
Paid interest on loans, sinking fund.....	35,489 51	66,225 26
Paid loan, banks.....	971,000 00	
Paid loans, sinking fund.....	25,000 00	

Total payments ..	\$3,273,142 34	\$3,273,142 34
Cash on hand Nov. 30, 1878.....		198,093 79

Grand total.....\$3,471,243 13

ASSESSMENT ACCOUNT RECEIPTS.

Cash on hand Dec. 1, 1877.....		\$9,796 00
From collection on assessments.....	\$56,099 38	
From collection on assessment interest..	7,976 40	
From Mill road widening (to correct error)	1,616 60	
From deposits on street openings.....	3,075 00	68,767 38
From general account loan.....	405,500 00	405,500 00

Total receipts.....\$474,267 38
Grand total.....\$484,063 38

DISBURSEMENTS.

Paid interest on bonds	\$424,235 00	
Paid improvement certificates.....	29,500 00	
Paid interest on certificates.....	2,067 88	
Paid deposits on street openings returned..	2,750 00	
Paid Commissioners of Assessment appointed by court.....	4,650 00	
Paid Commissioners of Assessment appointed by Board of Works.....	7,862 50	
Paid on Improvements to be assessed.....	7,720 07	

Total payment. .	\$478,785 45	\$478,785 45
Cash on hand Nov. 30, 1878.....		5,277 93

Grand total.....\$484,063 38

SINKING FUND ACCOUNT 1873, RECEIPTS.

Cash on hand Dec. 1, 1877.....		14,204 88
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From taxes of 1872 and previous.....	23,170 32	
From interest on bonds	66,099 51	
From fines and licenses	33,126 93	
From interest on Redemptions, printing for sales.....	3,962 49	126,359 25
From general account (temporary loan bonds paid).....	25,000 00	25,000 00

Total receipts.....\$151,359 25

Grand total.....\$165,564 13

DISBURSEMENTS.

Paid Greenville bonds.	\$79,500 00	
Paid Bergen bonds....	5,000 00	
Paid Hudson City bonds.....	500 00	
Paid Genl. account for taxes returned.....	2,012 92	
Paid Genl. account for fines and licenses returned.....	1,755 00	88,767 93
Paid Genl. account Loans.....	62,000 00	62,000 00

Total payments....	\$150,767 92	\$150,767 92
Cash on hand Nov. 23, 1878.....		14,796 21

Grand total.....\$165,564 13

SINKING FUND ACCOUNT, 1876—RECEIPTS.

Cash on hand Dec. 1, 1877.....		\$22,199 40
From taxes of 1873....	18,093 04	
From taxes of 1874....	35,285 91	

Total receipts....\$53,383 95 53,383 95

Grand total.....\$75,585 35

DISBURSEMENTS.

Paid interest on revenue bonds.....	\$38,000 00	
Paid general account for taxes returned..	403 35	23,408 35
Paid general account for loans.....	30,000 00	30,000 00

Total payments....	\$58,408 35	\$58,408 35
Cash on hand Nov. 30, 1878.....		17,175 00

Grand total.....\$75,583 35

Jersey City, March 5th, 1879.

S. C. NELSON, Comptroller.

The President having called for the ayes and nays, the reports of the Committee were received and the resolution and recommendation adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, March 6th, 1879, to wit:

Resolved, That \$48 75 be paid to C. S. Clarke, Jr., for stationery for registrar; \$13 20 to Geo. A. Wood, for brooms and brushes; \$40 30 to W. N. Hogan for coal and wood; \$1 50 to Jersey City Herald for advertising notices to builders for proposals for 3d precinct station house; \$19 50 to Geo. A. Wood for sundry hardware; \$12 75 to Geo. Wood for coal at pipe yard; \$1 50 to Jersey City Herald for advertising notices for proposals for hydrants; \$16 50 to Geo. Wood for wood and coal, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works March 11th, 1879, to wit:

Resolved, That \$22 50 be paid to Frederick Williams for labor; \$21 to Matilda Heed; \$9 10 and \$75 to Evening Journal for advertising; \$107 35 to the Argus for printing engineer's report, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works March 6, 1879, to wit:

Resolved, That \$1 50 be paid to O. H. Perry for coal; \$45 92 to Columbia Iron Foundry for

sewer covers; \$156 93 to Myles Tierney for building stone drain on Ocean avenue; \$5 65 to R. C. Blackwell for medicine; \$5 43 to James E. Weeks, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works March 6, 1879, to wit:

Resolved, That \$7 be paid to J. C. Herald for advising reassessment map for Bergen avenue, from Union street to Myrtle avenue; \$4 to the J. C. Herald for advertising assessment map for opening of Cottage street from Nelson avenue to the N. J. R. Co.; \$3 50 to the J. C. Herald for advertising notices for opening of Washington ave. from Grand street to estate of Currie; \$4 to the J. C. Herald for advertising reassessment map. Belmont avenue, from Bergen to Monticello avenue; \$7 50 to J. C. Herald for advertising assessment map for sewer in Pierce avenue, South street, Summit avenue and Bowers street; \$9 51 to J. C. Herald for advertising assessment map for sewer in Oakland avenue from Waverly street to Hoboken avenue and Laidlaw avenue, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, March 6th, 1879, to wit:

Resolved, That \$1 20 be paid to D. C. Farley for repairing taps for Engineering Bureau; \$12 to The Argus for blank books for Engineering Bureau; \$7 to The Argus for blank books for the opening of Washington avenue from Grand street to estate of Currie, to be charged to said improvement; \$7 to The Argus for blank books for opening and changing as to the boundaries of Pacific avenue from Washington avenue, formerly Bergen Point plank road, to the former boundary line between Greenville and Jersey City, to be charged to said improvement; \$12 to The Argus for blank books for the improvement of Ocean avenue from Myrtle avenue to Atlantic street to be charged to said improvement; \$45 75, \$34 05, \$10 60, \$4 10 to Hosford & Sons for stationery for Engineering Bureau, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works March 11th, 1879, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation Adam J. Dittmar be and is hereby appointed Commissioner of Assessments to fill the unexpired term of John O'Mara, deceased, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works February 27th, 1879, to wit:

Resolved, That the sum of \$207 be paid to Thomas Kennelly for labor and materials on Morgan Street Dock, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

The same committee reported, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works Feb. 11, 1879, to wit:

Resolved, That the sum of \$125 be paid to C. W. Allen for service as arbitrator in the Cleveland case, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted by the following vote:

Yeas—Messrs. Beach, Drohan and Smith, President Mullins and Mr. Taussig being excused from voting.

The Committee on Printing, Stationery and Supplies reported on claim of the Argus, recommending the adoption of the following resolution:

Resolved, That the sum of \$42 50 be paid to the Argus for printing law case Morris Canal vs. Jersey City, and seven pages of manuals.

The President having called for the ayes and nays on the above resolution, the report of the committee was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Whereas, There is a large amount of taxes now due the city by the Morris and Essex Railroad Company, or the Delaware, Lackawanna and Western Railroad Company, and by other corporations owning large amounts of property; and

Whereas, Said corporations are able to pay their taxes, and the payment thereof would enable the city to reduce its indebtedness; and

Whereas, The payment of these taxes should be enforced; therefore

Resolved, That the Corporation Counsel be and he is hereby directed to commence suits for unpaid taxes against the Delaware, Lackawanna and Western Railroad Company, or the Morris and Essex Railroad Company, and against all other corporations which shall at the time of the commencement of such suit be indebted to the city for unpaid taxes.

The President having called for the ayes and nays on the above resolution, it was adopted unanimously.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall Thursday, March 20th, 1879, at 8 o'clock p. m.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of certain citizens and taxpayers of the Fourth Alameda District requesting the reappointment of Martin Logan as Assessor of that district. Received and referred to the Committee of the Whole.

Communication from Job H. Lippincott as Counsel of the Board of Chosen Freeholders requesting payment of taxes due from the city to the county. Received and referred to the Committee on Finance and the Clerk of this Board directed to request the attendance of the Committee on Finance of the Board of Chosen Freeholders at the next meeting of this Board, together with the Counsel, to confer in regard to the subject matter of the petition.

Petition of M. C. Gerren for return of \$44.03 paid in error on assessment for main sewer, Ninth ward, from Perry street to old city line. Received and referred to Committee on Taxes and Concurrent Resolutions.

Petition of A. H. Carrick for return of \$14.16 overpaid on taxes of 1878. Received and referred to Committee on Taxes and Concurrent Resolutions.

Petition of Peter N. Horsley for appointment of assessor of the Fifth district. Received and referred to the Committee of the Whole.

Communication from P. C. Hillard, attorney-in-fact for Christopher Sipp requesting payment of \$1,000 with interest, being amount of balance due on contract for the building of public school house now known as No. 12. Received and referred to the Corporation Counsel.

PRESENTATION OF CLAIMS.

Claim of J. J. O'Hara of \$4.15 for stationery furnished Corporation Counsel and City Comptroller. Received and referred to the Committee on Printing, Stationery and Supplies.

OPINION OF THE CORPORATION COUNSEL.

Jersey City, March 17, 1879.
To the Hon. The Board of Finance and Taxation of Jersey City:
Gentlemen—I recommend that the petition of G. R. Vreeland and M. DeMott Vreeland to have repaid to each of them \$31.75 paid in error on streets that had been dedicated to the public be granted and the money returned to them. The city has had dedicated to the public Van Riepen and Cedar avenues, and they ought not to recalc taxes assessed and paid in error on these streets where they now run through the Vreeland property. This is not the case where a party pays on the property of another, but where by error streets have been assessed to individuals.

Respectfully submitted,

LEON ABBETT, C. C.

On motion of Mr. Smith the opinion was received, ordered to be filed, spread at large on the minutes, and the petition referred to the Committee on Taxes and Concurrent Resolutions.

Opinion of the Corporation Attorney:

Hon Board of Finance and Taxation:
Gentlemen—My opinion was requested as to whether the Board of Public Works could change the compensation of the Commissioners of Assessment for the services rendered by them prior to the date of the passage of such resolution when the salary or compensation had been fixed by a former resolution.

In answer thereto I would say that the compensation of the Commissioners of Assessment should be fixed at the time of their appointment, or in the case of a change in the salary it should be made so as to commence and take effect in future and not from a date prior to the passage of the resolution. Sec. 49 of charter, page 24, shows the manner of appointment of the commissioners and the manner of fixing their compensation.

Respectfully submitted,

HENRY TRAPHAGEN,

Corporation Attorney.

Jersey City, March 20, 1879.

Received and referred to the Committee on Taxes and Concurrent Resolutions.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the balances in the city deposit rier at the close of business, March 20, 1879, amounted to \$66,805.71.

The City Comptroller reported the amount of receipts of the City Treasury, from March 13 to March 19, to be \$13,845.79.

The City Collector reported that he had received Feb. 20, 1879, the following assessment maps for collection: Main sewer 3rd ward, \$35,-230 10; main sewer 9th ward, \$44.44 45.

All the above reports were received and ordered filed.

Resolution from the Board of Police Commissioners requesting this Board to provide for the payment of claims of officers of the Jersey City Police Department for services rendered without compensation during the months of October and November, 1877, in accordance with the provisions of an act entitled "An act to provide for the full payment of the fixed annual salaries of the police officers in certain cities," approved Feb. 2, 1879.

Accompanying the resolution were the pay rolls of the various precincts.

The resolution and pay rolls were received and referred to the Committee on Finance.

The City Treasurer presented a requisition for a receipt book. Received and referred to the Committee on Printing, Stationery and Supplies with power.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Taxes and Concurrent Resolutions.

1. Claim of George Pustkuchen of \$102.90 for Asphalt pavement for armory.

2. On application of Jacob J. Detwiller for the improvement of Danforth avenue from Ocean avenue to property of Central Rail Road Company.

3. Awarding contract for construction of sewer in Oakland avenue from 40 feet northeast of Waverly street to Hoboken avenue, and in Liddell avenue from 75 feet southeast of Central avenue to connect with the above described sewer in Oakland avenue to Thomas Farrell.

4. On petition of Wm. Currie and others for opening and changing as to boundaries of a street to be called Ocean avenue, between the northerly line of property of S. B. Vreeland and Avenue C.

5. In the matter of the opening of Cottage street 55 feet in width from the westerly side of Nelson avenue to the property of the N. J. R. R. & T. Co.

6. Rescinding resolution in regard to appointment of Wm. H. Tuttle and Henry Pattberg, Jr., as extra clerks to the Water Registrar.

7. Appointing Wm. H. Tuttle, Henry Pattberg, Jr. and Geo. T. Bouten at a salary at the rate of \$60 per month as clerks to the Water Registrar.

8. Awarding contract for the construction of a sewer in Pierce avenue, from the southerly line of Congress street and running thence through Pierce avenue to Sixth street to Summit avenue through Summit avenue to Bowers street, through Bowers street to connect with sewer now constructed about 230 feet east of Summit avenue to Peter Tubay and Dennis Ward.

9. Ordering paid certain general claims.

On motion the Board took a recess of one hour.

On reassembling all the members were present.

REPORTS OF STANDING COMMITTEES.

Committee on Finance reported on resolution from Board of Public Works appointing W. H. Tuttle and Henry Pattberg, Jr., clerks to the Water Registrar, recommending that inasmuch as the said resolution had been rescinded by the Board of Public Works that it be placed on file.

On motion the report was received and the recommendation adopted.

The same committee reported on resolution from the Board of Public Works, rescinding resolution appointing W. H. Tuttle and Henry Pattberg, Jr., clerks with Water Registrar, recommending that the same be filed.

On motion the report was received and the recommendation adopted.

On concurrent resolutions from the Board of Public Works the same committee recommended the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works Feb. 27, 1879, to wit:

Resolved, That for the purpose of carrying out the provisions of the city charter and discharging the duties of the Board of Public Works dependent on the several committees by and with the concurrence of the Board of Finance and Taxation be and is hereby authorized to expend for the three months ending June 1st, 1879, for incidental expenses and matters not heretofore concurred in an amount of money not exceeding the several amounts set opposite each committee, viz: Streets and Sewers, \$20,000; Pumping and Reservoirs, \$3,000; Extensions and Distributions, \$3,000; Water Rates and Assessments, \$3,000; Public Buildings and Grounds, \$2,500; Railroads, Wharves and Bridges, \$500; Printing and Stationery, \$500, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works March 18th, 1879, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, Wm. H. Tuttle, Henry Patberg, Jr., and George Bouton be and are hereby appointed assistant clerks to the Water Registrar, at a salary at the rate of \$80 per month each, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works January 28th, 1879, to wit:

Resolved, That the sum of \$15 45 be paid to James Muldoon for blacksmith work, 1877-78, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works January 21, 1879, to wit:

Resolved, That the sum of \$34 30 be paid to Ahlmeyer Bros. for blacksmith work, 1877-78, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works March 11, 1879, to wit:

Resolved, That \$50 be paid F. H. Soengeman for rent of stable from Dec. 1st, 1878, to Mar. 1st, 1879; \$27 05 to Claus Prigge for feed; \$57 90 to W. H. Waite for feed; \$27 to James Muldoon for blacksmith work; \$25 80 to John A. Vill for repairing harness; \$40 85 to John Dickson for feed; \$15 to James Coleman for horseshoeing; \$20 to W. P. Morris for repairs to telegraph line to Belleville, month of February, 1879; \$18 to F. P. Budden for reducers to hydrants; \$24 92 to Dugan & Fitzsimmons for feed; \$45 to Spielmann & Bruno, for correcting map of Hoboken to Feb. 21, 1879; \$12 40 to McAvoy Bros. for stationery; \$150 to Anthony Dwyer on account of contract for painting office; \$3 to the Free Press for advertising notices to Fire Ins. Cos; \$21 92 to Donnelly Br. for sheathing for furnace; \$111 48 to John German for carpet and oil cloth for office, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works March 6, 1879, to wit:

Resolved, That the sum of \$7 70 be paid to Jas. K. Weeks for medicine, 1877-78, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of Andrew Scaulan, recommending the adoption of the following resolution:

Resolved, That the City Collector be requested to transfer the sum of \$32 40 paid in error Dec. 19, 1873, by Andrew Scaulan on lot 3 [13], block 559 and credit that amount on lot 2 [13], block 559.

On petition of S. S. Vreeland, Attorney for G. R. and M. D. Vreeland, recommending the adoption of the following resolutions:

Resolved, That a warrant be drawn in favor of S. S. Vreeland, Attorney of G. R. Vreeland for the sum of \$31 75 to refund moneys paid in error for taxes of 1877 on property belonging to the city, viz: Van Relpen avenue and Cedar ave-

nue as per opinion of the Corporation Counsel, dated March 17th, and presented to this Board March 20th, 1879.

Resolved, That a warrant be drawn in favor of S. S. Vreeland, attorney of M. D. Vreeland, for the sum of \$31 75 to refund money paid in error for taxes of 1877, on property belonging to the city, viz: On Van Relpen and Cedar avenues, as per opinion of the Corporation Counsel, dated March 17, and presented to this Board, March 20, 1879.

The same committee reported on petition of C. Waggenhal recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of C. Waggenhal for \$8 75, being amount of assessment paid in error on lot 101, Assessor's number, block 414, for improvement of West Grand street pile foundation and that the City Collector be notified.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on the claim of J. J. O'Hara for stationery, recommending the adoption of the following resolution:

Resolved, That the sum of \$24 15 be paid to J. J. O'Hara for stationery furnished the Corporation Counsel and City Comptroller March 8, 13, 18, 1879.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

On motion the Board took a recess of one hour and thirty minutes.

On reassembling all the members were present.

By Mr. Taussig:

Whereas, At a regular meeting of the Board of Commissioners of Appeal in cases of taxation, John T. Van Cleeef was regularly appointed to act as clerk of said Board and has satisfactorily performed the duties of said office; therefore be it

Resolved, That a warrant be drawn on the City Treasurer in his favor for two hundred dollars in full payment for his services as such clerk.

By Mr. Taussig:

Resolved, That a warrant be drawn on the City Treasurer in favor of Timothy Long, City Marshal for the sum of \$25 for services rendered the Board of Commissioners of Appeal in cases of taxation.

By Mr. Taussig:

Whereas, It is the opinion of this Board that a reduction in salaries of the employees of the City Government should be made; and

Whereas, It is highly necessary that a saving in this item of expenditure should be effected.

Resolved, That the clerk of this Board be and he is hereby directed to notify the various Boards constituting the City Government, that a reduction of salaries should be made, and request their co-operation to attain that result.

By Mr. Smith:

Resolved, That on and after the first day of April, 1879, the salaries of all officers and employees of the city on the payroll of this Board, shall be reduced as follows: All those now receiving \$2,000 and over, excepting the Corporation Attorney, a reduction of twenty per cent.; all receiving \$1,000 and less than \$2,000, a reduction of ten per cent.; all receiving \$1,000 and under, a reduction of five per cent.; the Corporation Attorney from \$3,500 to \$2,000.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

By Mr. Taussig and carried:

Resolved, That a committee consisting of two members of this Board be appointed by the chair to confer with the Argus and Evening Journal Association in regard to a reduction in the compensation received by them for printing the minutes of the several Boards of the city government.

The President appointed Messrs. Taussig and Smith as such committee.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall Thursday, March 27th, 1879, at 8 o'clock p. m.

Present—President Mullins, Messrs. Drohan, Smith and Taussig.

Absent—Mr. Beach.

The reading of the minutes was on motion dispensed with, and after being corrected they were approved as printed in manual form.

PRESENTATION OF CLAIMS.

Claim of Leon Abbett, Corporation Counsel, for disbursements of \$127 55, to March 14th, 1879. Received and referred to the Committee on Finance.

Claim of H. A. Green, Postmaster, of \$10 for postage stamps furnished Mayor's department. Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the total receipts of the City Treasury, from March 20th, to 26th, 1879, to be \$7,242 92.

The City Treasurer reported the balance to all the accounts in the city depositories at the close of business, March 27, 1879, to be \$76,243 76.

Both received and ordered filed.

Resolution from the Board of Aldermen notifying this Board of the appointing of a Committee of Three consisting of Aldermen Kelly, Soule and Wood to consider the matter of the reduction of salaries and requesting each of the other Boards of the city government to appoint a committee for a like purpose.

On motion the resolution was ordered filed, and in connection therewith Mr. Taussig offered the following motion which was adopted.

Moved, That a Committee of Three be appointed by the Chair to take into consideration the matters contained in a certain resolution passed by the Board of Aldermen at a meeting held March 18, inst., referring to the reduction of salaries.

The President appointed Messrs. Taussig, Smith and Drohan as such committee.

A copy of the act entitled "An act to provide for the full payment of the fixed annual salaries of police officers in certain cities," was received from the Corporation Council. On motion it was referred to the Committee on Finance.

Resolution from the Board of Public Works rescinding the resolution fixing the compensation of the Commissioners of Assessment adopted Feb. 27, 1879. Received and ordered filed and the rescinded resolution ordered to be returned to the Board of Public Works.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Taxes and Concurrent Resolutions.

1. Appointing John B. Haight as Water Register.

2. Improvement of Mercer street on application of P. J. Condon.

3. Ordering paid certain claims.

On motion the Board took a recess.

On reassembling the members present were: President Mullins, Messrs. Drohan, Smith and Taussig.

Absent—Mr. Beach.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works March 25, 1879, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation and in accordance with the provisions of a supplement to the City Charter approved April 3d, 1872, this Board hereby appoints John B. Haight, Registrar of Water Works, for the year ending March 31, 1880, at an annual salary of two thousand dollars; and

Resolved, That the Board of Finance and Taxation be and are hereby requested to fix the amount of bonds required, be and is hereby non-concurred in by the Board of Finance and Taxation on account of excessive salary. Your

Committee believing that a reduction of 20 per cent. should be made.

Resolved, That the following resolution adopted by the Board of Public Works March 18th, 1879, to wit:

Resolved, That \$2 be paid F. A. Smith for twine, etc.; \$1 to F. A. Smith for brushes, etc.; \$9 50 to John Hawley for horse shoeing at Belleville; \$39 02 to D. G. Farley for sundries at Belleville; \$81 93 to Hewes & Phillips for castings at Belleville; \$337 20 to McFarland & Ivory for grate bars, etc., at Belleville; \$51 to J. C. Gas Light Co., for Coke; \$37 to Anthony Dwyer being balance of contract for painting in office; \$6 25 to Horwedell & Co., for repairing railing in office, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted by the following vote.

Ayes—President Mullins, Messrs. Drohan, Smith and Taussig.

Absent—Mr. Beach.

The Committee on Salaries and Claims reported on salaries for the month of March, 1879, recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn for the payment of salaries for the month of March, 1879, when due, viz: Henry J. Hopper, mayor, \$168 66; Thomas Earle, city treasurer, \$250; S. C. Nelson, city comptroller, \$250; James H. Love, city collector, \$250; Leon Abbett, corporation counsel, \$416 66; Henry Traphagen, corporation attorney, \$291 66; Wm. Stevens, clerk to comptroller, \$100; Isaac Morrow, Jr., clerk to treasurer, \$100; John T. Van Cleef, clerk to Board of Finance and Taxation, \$100; Andrew D. Whyte, assistant collector, \$80; clerks to collector: James T. Grady, \$80; S. D. Dickinson, \$80; John T. M. Kaylar, \$80; Walter Kissam, \$80; Seneca Barker, \$80; Louis Smith, \$80; Charles Krebs, \$80; John Kennedy, \$80; Jas. E. Connolly, \$65; Henry Pattberg, Jr., \$65; George T. Bouton, \$65; James S. Browning, messenger, \$50; Patrick O'Neill, tax bill distributor, 26 days at \$3. \$78; F. C. Wolbert, clerk to police court, \$75; John McGulgan, marshal, 1st dist. court, \$75; Wm. H. Powell, marshal, 2d dist. court, \$80; clerks to city clerk: Thos. K. Halstead, \$100; N. E. Feurey, \$33 33; A. L. Sears, clerk to city clerk and mayor, \$33 33; assessors, Michael Kilcauley, 1st dist., \$125; Dennis McLaughlin, 2d dist., \$125; Hugh Dugan, 3d dist., \$125; Martin Logan, 4th dist., \$125; John M. Park, 5th dist., \$125; James C. Clark, 6th dist., \$125; The Evening Journal, printing minutes, \$250; The Argus, printing minutes, \$250; Ann Norton, cleaning City Hall, \$38; Bridget Parker, cleaning City Hall, \$38.

The same committee reported the salary list of the Commissioners of the Board of Finance and Taxation for the three months ending March 31, 1879, recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn for the payment of salaries for the members of the Board of Finance and Taxation for the three months, ending March 31st, 1879 as follows: John Mullins, President, Board Finance and Taxation, \$125; Marcus Beach, Commissioner, Board Finance and Taxation, \$125; M. M. Drohan, Commissioner, Board Finance and Taxation, \$125; Elmon H. Smith, Commissioner Board Finance and Taxation, \$125; Isaac W. Taussig, Commissioner, Board Finance and Taxation, \$125.

The President having called for the ayes and nays on each of the above resolutions, the reports of the committee were received and the resolutions adopted by the following vote.

Ayes—President Mullins, Messrs. Drohan, Smith and Taussig.

Absent—Mr. Beach.

The Committee on Printing, Stationery and Supplies reported on the claim of H. A. Greene, Postmaster, recommending the adoption of the following resolution:

Resolved, That the sum of ten dollars [\$10] be paid to H. A. Greene, Postmaster, for postage stamps furnished the Mayor, March 26th, 1879.

The President having called for the ayes and

nays on the above resolution it was adopted by the following vote:

Ayes—President Mullins, Messrs. Drohan, Smith and Taussig.
Absent—Mr. Beach.

MISCELLANEOUS BUSINESS.

The special committee appointed to confer with The Argus and Evening Journal Association in regard to a reduction in compensation for printing official minutes, reported progress.

The report was received and adopted.

By Mr. Smith and carried:

Resolved, That when this Board adjourns it will adjourn to meet Monday, March 31st, at 5 p. m.

By Mr. Taussig:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer

for the following amounts to be deposited in the Hudson County National Bank to the credit of interest account of April, 1879.

On general account.....	\$19,650 00
On assessment ".....	17,185 00
On assessment ".....	23,000 00
On water ".....	6,645 00

By Mr. Taussig:

Resolved, That the City Treasurer be and he is hereby authorized and directed to pay the interest due April 1st, 1879 on Jersey City bonds at any time on and after March 27th, 1879.

The President having called for the ayes and nays on each of the above resolutions they were adopted by the following vote.

Ayes—President Mullins, Messrs. Drohan, Smith and Taussig.

Absent—Mr. Beach.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular adjourned meeting of the Board of Finance and Taxation held in the City Hall, Monday March 31st, 1879 at 5:30 o'clock, p. m.

Present—Messrs. Drohan, Smith and Taussig.

Absent—President Mullins and Mr. Beach.
In the absence of the President the Clerk called the Board to order, and on motion Mr. Drohan was elected President pro tem.

On motion the reading of the minutes of the last regular meeting was dispensed with.

MISCELLANEOUS BUSINESS.

By Mr. Taussig:

Resolved, That the Committee on Finance be and they are hereby authorized to borrow from the Commissioners of the Sinking Fund the sum of twelve thousand dollars in anticipation of the collection of taxes and assessments to be taken from the fund of 1876 and that a bond be issued by the Mayor and City Clerk under the corporate seal of the city in favor of such commissioners payable on demand with interest at the rate of six (6) per centum per annum.

By Mr. Taussig:

Resolved, That the Committee on Finance be and they are hereby authorized to borrow from the Commissioners of the Sinking Fund the sum

of ten thousand dollars in anticipation of the collection of taxes and assessments to be taken from the fund of 1873 and that a bond be issued by the Mayor and City Clerk under the corporate seal of the city in favor of such Commissioners payable on demand with interest at the rate of six (6) per centum per annum.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of seventeen thousand two hundred and fifty dollars to transfer that amount from general account to assessment account as a loan.

By Mr. Taussig:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of six thousand dollars to transfer that amount from general account to water account to repay part of loan.

The President pro tem having called for the ayes and nays on each of the following resolutions they were adopted by the following vote:

Yeas—Messrs. Drohan, Smith and Taussig.

Absent—President Mullins and Mr. Beach.

On motion the Board then adjourned.

JOHN T. VAN CLEEVE, Clerk.

Meeting of the Board of Commissioners of the Sinking Fund held in the City Hall Monday, March 31st, 1879, at 5 p. m.

Present—Commissioners Drohan, Smith and Taussig.

Absent—President Mullins and Commissioner Beach.

In the absence of the President the Clerk called the Board to order, and on motion Commissioner Drohan was elected President pro tem.

The reading of the minutes of the last meeting was dispensed with and they were approved as printed.

By Commissioner Taussig:

Resolved, That the sum of ten thousand dollars be loaned the Committee on Finance of the Board of Finance and Taxation to be taken from the Fund of 1873, and that a bond be executed by the Mayor and City Clerk, under the corporate seal of the city, in favor of the Sinking Fund Commissioners, payable on demand

with interest at the rate of six (6) per centum per annum as the evidence of such indebtedness.

By Commissioner Taussig:

Resolved, That the sum of twelve thousand dollars be loaned the Committee on Finance of the Board of Finance and Taxation to be taken from the Fund of 1876, and that a bond be executed by the Mayor and City Clerk, under the corporate seal of the city, in favor of the Sinking Fund Commissioners, payable on demand with interest at the rate of six (6) per centum per annum as the evidence of such indebtedness.

The President pro tem, having called for the ayes and nays on each of the above resolutions they were adopted by the following vote.

Yeas—Commissioner Drohan, Smith and Taussig.

Absent—President Mullins and Commissioner Beach.

On motion the Board then adjourned.

JOHN T. VAN CLEEVE, Clerk.



Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, April 3d, 1879, at 8 o'clock, p. m.

Present—All the members.

On motion the reading of the minutes of the last regular meeting and the adjourned meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Nancy Harris to have cancelled sale of lot 77, block 788, sold to City Treasurer for the taxes of 1871. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from property owners liable to be assessed for the building of Pierce avenue sewer remonstrating against the building of said sewer. On motion the communication was received and referred to the Committee on Taxes and Concurrent Resolutions. Those desiring to be heard were given an opportunity.

Petition of G. P. Howell, agent for A. L. Rapp, for the return of \$18.84, paid in error for water taxes of 1877-78. Received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of The Argus for printing law case and manuals for the Board \$45; claim of Wm. S. Sharp, printing law case, Jersey City vs. Lembeck, \$23.40. Both received and referred to the Committee on Printing, Stationery and Supplies.

Claim of Margaretha Carter of \$1,086.67, for difference between old assessments and reassessments. On motion it was ordered to be returned as informal.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the receipts of the City Treasury, March 27 to April 2, 1879, to be \$14,648.61.

The City Collector reported that he had received March 26, 1879, for collection in his office the following assessment maps: Grading and flagging Zabiskie st., \$5,784.30; Improvement Montrose v., \$2,564.50; Improvement Brunswick st., \$3,871.25; Improvement Belmont ave., \$1,936; Improvement Bergen ave., \$2,813.10; sewer in Ogden ave and Franklin st., \$7,714. Both received and filed.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Taxes and Concurrent Resolutions:

1. Resolution fixing compensation of the Commissioners of Assessment.
2. Resolution appointing John B. Haight Water Registrar at an annual salary of \$1,800.
3. Resolution ordering paid certain claims.

A resolution was received from the Board of Public Works requesting the transfer of \$960 from Committee on Public Buildings and Grounds to the Committee on Salaries to pay salary of L. H. Broome, city architect.

A resolution was received from the Board of Works showing probable gross amount of money needed by said Board for the next three months to be \$75,000.

Both resolutions were referred to the Committee on Finance.

On motion the Board took a recess for ten minutes.

On reassembling all the members were present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on claim of Leon Abbott, Corporation Counsel for disbursements, recommending the adoption of the following resolution:

Resolved, That the sum of \$127.35 be paid to Leon Abbott, Corporation Counsel, for disbursements from Oct. 3, 1878, to March 14, 1879, the sum of \$30.99 of said amount to be paid out of judgment claims for the fiscal year ending Nov. 30, 1879, and the balance of said amount to be out of the claim account for the present fiscal year.

The Committee on Taxes and Concurrent Resolutions reported on Concurrent Resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted

by the Board of Public Works April 1st, 1879, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, and in accordance with the provisions of a supplement to the city charter approved April 3, 1872, this Board hereby appoints John B. Haight Registrar of the water works for the year ending April 1st, 1880; and

Resolved, That the Board of Finance and Taxation be and is hereby requested to fix the amount of bonds required be and is hereby non-concurred in by the Board of Finance and Taxation, your Committee think the amount of reduction not sufficient, and that the salary should not be more than \$1,600.

The President pro tem having called for the ayes and nays on the above resolution it was adopted by the following vote:

Yeas—Messrs. Beach, Drohan, Smith and Taussig.

President Mullins was excused from voting.

Resolved, That the following resolution adopted by the Board of Public Works April 1st, 1879, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the compensation of the Commissioners of Assessments for the ensuing year, commencing April 1st, 1879, for making each preliminary assessment and report of awards and benefits for the opening, widening or changing as to boundaries of any street or avenue, or for the regulation of any street or the construction of any sewer, the sum of 12½ cents for each Commissioner per lot or plot of land assessed as mapped, provided that in no case the compensation for each Commissioner shall be less than ten dollars. For making each final assessment and report, the sum of ten dollars for each Commissioner. For making report of actual net cost of such improvement, the sum of five dollars for each Commissioner. For making assessment for change of grade, the same rates as for street openings, widening, &c. For making report of quantities and kind of materials required in making improvements, the sum of five dollars for each Commissioner for each improvement, be and is hereby non-concurred in by the Board of Finance and Taxation. Your committee think that a reduction of twenty per cent. should be made.

The President having called for the yeas and nays on the above resolution it was adopted unanimously.

The Committee on Printing Stationery and Supplies reported on claim of the Argus recommending the adoption of the following resolution:

Resolved, That the sum of \$45 be paid to the Argus for public printing.

The President having called for the yeas and nays on the above resolution, it was adopted unanimously.

REPORT OF SPECIAL COMMITTEE.

The Special Committee appointed to confer with the proprietors of the Evening Journal and The Argus in regard to a reduction in compensation for printing minutes, reported that the two newspapers had agreed to take \$2,500 each, instead of \$3,000 as heretofore, as their yearly compensation, thus saving \$1,000 annually to the city, and recommended the adoption of the following resolution:

Resolved, That on and after May 1st, 1879, the compensation for printing and publishing the minutes of the several Boards constituting the city government to these papers duly appointed to publish the same be and is hereby fixed as follows: \$2,500 per year to The Argus; \$2,500 per year to the Evening Journal Association, said amounts to be paid in equal monthly installments.

The President having called for the yeas and nays on the above resolution, it was adopted unanimously.

MISCELLANEOUS BUSINESS.

The Chief Engineer sent to the Board a classified statement of unbalanced assessments and on motion it was received and referred to the Committee on Taxes and Concurrent Resolutions and it was further moved that the thanks

of Board be tendered to the Chief Engineer, Levi W. Post.

By Mr. Smith :

Resolved. That the City Collector be authorized to cancel from the records in his office on the payment to him of twenty-three hundred and forty-seven 19-100 dollars (\$2,347 19) the amounts assessed against the following lots.

For the extension of Franklin place, lots numbered 47, in block 92 Commissioners number. Improvement of Clendenny avenue, Bergen to West Side, lot No. 91 in block 1.; also lots A and B, in block 93, Soper map. And for the widening of Bergen avenue, Newark and

New York Plank Road to Union street, lot D and C, in block 559, and lot Commissioners number 70, in block 553, Culver's map, on the party executing papers satisfactory to the Corporation Counsel.

The President having called for the yeas and nays on the above resolution it was adopted unanimously.

By Mr. Smith and carried :

Moved, That when this Board adjourns it be to meet Wednesday, April 9, 1879, at 8 o'clock, p. m.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Special meeting of the Board of Finance and Taxation, held in the City Hall, Saturday, April 5th, 1879, at 5 o'clock p. m.

Present—All the members.

The meeting was held pursuant to a call of the President, for the purpose of conferring upon financial matters.

By Mr. Beach and carried:

Moved, That the Clerk be directed to invite the Presidents of the various Boards of the City

Government, together with the Chairmen of the different Financial Committees connected with said Boards, to meet with this Board in conference with the Directors of the Banks of Jersey City, on Thursday, April 10th, 1879, at 7:30 o'clock p. m.

On motion, the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Wednesday, April 9th, 1879, at 8 o'clock p. m.

Present—All the members

The reading of the minutes of the last meetings were dispensed with and they were approved as printed.

OFFICIAL COMMUNICATIONS.

Communication from the Corporation Attorney informing this Board of certain decisions rendered by the Court of Errors and Appeals. Received and ordered filed.

The City Treasurer reported the sum of \$23.-736 3/4 as the balance in the city dispositories at close of business April 9, 1879. Received and ordered filed.

On motion the Board took a recess for ten minutes.

On reassembling all the members were present.

Communication from J. D. Bedle, F. W. Kingsland, Martin Mulry, Louis Heller, Wm. A. Lewis, Lewis E. Wood, John McDonough, F. G. Wolbert, Theodore K. Varick, J. Anderson, Matthew Monks, G. B. Lockwood, John A. Duncan, Isaac Kayler, Michael Mulloose, Wm. Clarke, Alex. T. McGill, J. Owen Rouse, J. H. Adelung, Charles Somers and Gregory & Co., requesting this Board to reappoint Michael Kilcauley as Assessor of the First District. Received and referred to the Committee of the Whole.

REPORTS OF STANDING COMMITTEES.

The Committee on Printing Stationery and Supplies reported on the claim of William S. Sharp, recommending the adoption of the following resolution.

Resolved, That the sum of \$23 40 be paid to William S. Sharp, for printing 30 copies of law case, Mayor and Aldermen of Jersey City, vs. Henry Lembeck.

The President having called for the ayes and nays on the above resolution it was adopted unanimously.

MISCELLANEOUS BUSINESS,

By Mr. Taussig and carried :

Resolved, That when this Board adjourns it will adjourn to meet on Saturday, April 12, 1879, at 8 p. m.

By Mr. Taussig and carried :

Resolved, That the City Collector be and is hereby directed to prepare lists of taxpayers in arrears for taxes and present the same to this Board as soon as possible.

By Mr. Taussig and carried :

Moved, That this Board do now proceed to the appointment of a Corporation Counsel.

Mr. Taussig nominated Leon Abbett.

By Mr. Drohan and carried :

Moved, That nominations do now close.

The President appointed Messrs. Taussig and Beach as tellers.

A balloting was then had which resulted as follows:

Leon Abbett received five (5) votes, and he having received the whole number of votes cast was declared appointed Corporation Counsel.

By Mr. Smith:

Moved, That this Board do now proceed to the appointment of a Corporation Attorney.

Mr. Taussig moved that the Board adjourn.

The President have put the motion made by Mr. Taussig declared the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular adjourned meeting of the Board of Finance and Taxation held in the City Hall, Saturday, April 12, 1879, at 8 o'clock, p. m.

Present—All the members.

The minutes of the last meeting having been read, they were approved.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of George Stratford for the return of \$671 51, with interest, being difference between an old and a new assessment. (Improvement of Palisade avenue). Received and referred to the Committee on Taxes and Concurrent Resolutions.

OFFICIAL COMMUNICATIONS.

Communication from the Board of Assessors informing this Board of its organization and requesting stationery. The communication was ordered returned.

The Clerk of the First District Police Court reported the collection of \$276 50, as fines for the month of March, 1879.

The City Comptroller reported the sum of \$10,703 44, as amount of receipts of City Treasury, from April 3 to April 9, 1879.

Both reports were received and ordered filed. Concurrent resolution from the Board of Public Works ordering paid certain claims. Received and referred to the Committee on Taxes and Concurrent Resolutions.

MISCELLANEOUS BUSINESS.

By Mr. Smith:

Resolved, That this Board proceed to ballot for the following officers and employees: A City Collector, a Corporation Attorney and an Assessor for each Aldermanic District in the city, but that no person shall be deemed appointed to any such office unless he shall file his consent in writing with the clerk of this Board to accept such reduced salary as shall hereafter be fixed by this Board.

The President having called for the ayes and nays on the above resolution it was adopted unanimously.

The Board then proceeded to the appointment of a City Collector.

Mr. Smith nominated James H. Love.

Mr. Taussig nominated John B. Haight.

The President appointed Messrs. Beach and Taussig as tellers.

A balloting was then had, which resulted as follows:

James H. Love received three (3) votes, and John B. Haight received two (2) votes.

James H. Love having received a majority of the votes cast he was duly declared appointed City Collector for the ensuing term.

By Mr. Beach and carried:

Moved, That the office of Corporation Attorney be declared vacant from May 1st, 1879.

By Mr. Beach and carried:

Moved, That this Board do now proceed to appoint a Corporation Attorney, the said appointment to take effect on May 1st, 1879.

Mr. Beach nominated Allan L. McDermott.

President Mullins nominated Henry Traphagen.

No other nominations were made.

A balloting was then had, the same tellers acting, which resulted as follows:

Allan L. McDermott received four (4) votes; Henry Traphagen received one (1) vote.

Allan L. McDermott having received a majority of the votes cast he was duly declared appointed Corporation Attorney, to take effect May 1st, 1879.

By Mr. Drohan and carried:

Moved, That this Board do now proceed to the appointment of an Assessor for the First Aldermanic District.

Mr. Drohan nominated Michael Kilcauley.

No other nominations were made.

A balloting was then had which resulted as follows:

Michael Kilcauley received three (3) votes.

Two (2) votes were blank.

Michael Kilcauley having received a majority of the votes cast was duly declared appointed Assessor of the First Aldermanic District for the ensuing year.

By Mr. Drohan and carried:

Moved, That we proceed to the appointment of an Assessor for the Second Aldermanic District.

Mr. Drohan nominated Dennis McLaughlin. No other nominations were made.

A balloting was then had, the same tellers acting, which resulted as follows:

Dennis McLaughlin received three (3) votes and two (2) votes were blank.

Dennis McLaughlin having received a majority of the votes cast he was duly declared appointed Assessor of the Second Aldermanic District for the ensuing year.

By Mr. Drohan and carried:

Moved, That this Board proceed to appoint an Assessor for the Third Aldermanic District.

Mr. Drohan nominated Hugh Dugan.

No other nominations were made.

A balloting was then had, the same tellers acting, which resulted as follows:

Hugh Dugan received three (3) votes, and two votes were blank.

Hugh Dugan having received a majority of the votes cast, he was duly declared appointed Assessor of the Third Aldermanic District for the ensuing year.

By Mr. Drohan, and carried:

Moved, That this Board do now proceed to appoint an Assessor for the Fourth Aldermanic District.

Mr. Drohan nominated Martin Logan.

No other nominations were made.

A balloting was then had, the same tellers acting, which resulted as follows:

Martin Logan received four (4) votes, and one (1) vote was blank.

Martin Logan having received a majority of the votes cast, he was duly declared appointed Assessor of the Fourth Aldermanic District for the ensuing year.

By Mr. Beach and carried:

Moved that this Board do now proceed to the appointment of an assessor for the Fifth Aldermanic district.

Mr. Beach nominated John M. Park.

No other nominations were made.

A balloting was then had, the same tellers acting, which resulted as follows:

John M. Park received five (5) votes, and he having received the whole number of votes cast was duly declared appointed assessor of the Fifth Aldermanic district for the ensuing year.

By Mr. Drohan and carried:

Moved that this Board do now proceed to appoint an assessor for the Sixth Aldermanic district of Jersey City.

Mr. Drohan nominated James C. Clarke.

No other nominations were made.

A balloting was then had, which resulted as follows:

James C. Clarke received five (5) votes, and he having received the whole number of votes cast was duly declared appointed assessor of the Sixth Aldermanic district for the ensuing year.

The following communication was received from the Corporation Attorney:

To the Hon. Board of Finance and Taxation:

Gentlemen—I hereby tender my resignation as Corporation Attorney of Jersey City, to take effect immediately.

Yours, &c.,

HENRY TRAPHAGEN.

Jersey City, April 12, 1879.

On motion the communication was tabled.

On motion the Board took a recess for fifteen minutes.

On reassembling all the members were present.

By Mr. Smith and carried:

Moved, That when this Board adjourns it be to meet Monday, April 14, 1879, at twelve o'clock noon.

By Mr. Taussig:

Resolved, That it is the sense of this Board that they will not extend the time for the payment of taxes in arrears at the rate of seven per centum per annum after July 1st, 1879, and that after said date the rate of interest on all arrearages of taxes will be twelve (12) per cent. per annum to be computed from January 10th of each year.

On motion the resolution was laid over until Thursday, April 17, 1879, by the following vote:

Yeas—Messrs. Beach, Drohan and Smith.

Nays—President Mullins and Mr. Taussig.

By Mr. Taussig:

Whereas, There is a large amount of money due the city on arrearages of taxes from individuals who are large property owners; and

Whereas, These parties are able to pay said taxes and by the payment thereof enable the city to reduce its indebtedness; and

Whereas, This Board is of the opinion that the payment of these taxes should be enforced by suits against the said delinquents; therefore

Resolved, That the Corporation Counsel be and is directed to commence suits against said delinquent taxpayers for the amount of taxes in arrears at the time of commencing said suits.

On motion the resolution was laid over until Thursday, April 17, 1879, by the following vote:

Yeas—Messrs. Beach, Drohan and Smith.

Nays—President Mullins and Mr. Taussig.

By Mr. Smith and carried:

Resolved, That the resolution passed at this meeting vacating the office of Corporation Attorney from May 1, 1879, be and is hereby rescinded.

By Mr. Smith and adopted:

Resolved, That the resolution passed at this

meeting appointing a Corporation Attorney to take effect from May 1, 1879, and all action taken and declarations made in regard to the same be and the same are hereby rescinded and made null et void and of no effect whatever.

By Mr. Smith and carried:

Moved, That the resignation of Henry Trap-hagen as Corporation Attorney be taken from the table.

By Mr. Smith and carried:

Moved, That the resignation of Henry Trap-hagen from the office of Corporation Attorney be and is hereby accepted by this Board.

By Mr. Smith and carried:

Moved, That this Board proceed to appoint a Corporation Attorney by ballot, subject, however, to the restrictions mentioned in a former resolution of this date in regard to the acceptance of the office at a reduced salary.

Messrs. Beach and Taussig were appointed tellers.

Mr. Beach nominated Allan L. McDermott.

No other nominations were made.

A balloting was had which resulted as follows: Allan L. McDermott received five (5) votes, and that being the whole number of votes cast he was duly declared appointed Corporation Attorney.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular adjourned meeting of the Board of Finance and Taxation, held in the City Hall Monday, April 14th, 1879, at 12 o'clock noon.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

MISCELLANEOUS BUSINESS.

By Mr. Drohan and adopted:

Resolved, That a vote of thanks be tendered to our worthy President, John Mullins, for the faithful and impartial manner in which he has performed his duties as presiding officer of this Board.

By Mr. Drohan and adopted:

Resolved, That the thanks of this Board be tendered to the Honorable Leon Abbett, Cor-

poration Counsel, for the faithful performance of the duties of his office, and for the many acts of individual courtesy that the members have received from him.

By Mr. Drohan and adopted:

Resolved, That a vote of thanks be tendered to the clerks of this Board for the able manner in which they have performed the duties of their offices.

By Mr. Drohan and adopted:

Resolved, That a vote of thanks be tendered to the various officers under the control of this Board, together with the reporters that have been in attendance.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

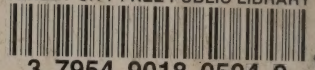
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